

COMPARISON OF LOUISIANA'S LICENSE FEES TO OTHER
REGIONAL STATES

DEPARTMENT OF WILDLIFE AND FISHERIES



PERFORMANCE AUDIT SERVICES
ISSUED MAY 20, 2021

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LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

May 20, 2021

The Honorable Patrick Page Cortez,
President of the Senate
The Honorable Clay Schexnayder,
Speaker of the House of Representatives

Dear Senator Cortez and Representative Schexnayder:

The purpose of this performance audit was to compare the Louisiana Department of Wildlife and Fisheries' (LDWF) hunting and fishing license fees with those of Alabama, Arkansas, Florida, Georgia, Mississippi, and Texas.

Louisiana's license fee structure varies from these states because Louisiana requires users to pay for separate licenses. The fees are set by state law and regulations. The other states generally consolidate various hunting and/or fishing licenses into one license. Because each state has a different structure, we compared the cost of privileges granted by their licenses rather than the individual license fee.

Specifically, we looked at commonly purchased recreational and commercial fishing license fees and hunting license fees. We found Louisiana charged less for recreational resident freshwater and all water fishing licenses than the average of the comparison states, while the state's recreational resident saltwater and non-resident recreational fishing license costs were comparable or higher.

The most commonly purchased licenses from fiscal years 2016 through 2020 were the resident basic (freshwater) fishing license and the resident saltwater license, accounting for an average of \$6.3 million in revenue each year to LDWF. If Louisiana were to adopt the average of the fishing license fees of the comparison states and the number of licenses sold remained the same, it might generate an additional \$4.2 million annually.

In addition, we found Louisiana's resident basic game, resident duck, and non-resident big game hunting license fees were lower than the average of the other six states, while other Louisiana recreational resident and non-resident hunting license fees were comparable or higher. The most commonly purchased hunting licenses from fiscal years 2016 through 2020 were the resident basic hunting license and the resident big game license. On average, they accounted for \$3.7 million in revenue annually.

Non-resident hunters must also be licensed to hunt in Louisiana; they accounted for an average \$6 million in revenue annually. State law allows LDWF to charge more than it currently does for the non-resident basic, non-resident big game, and hunting with a bow or primitive firearm licenses. If it were to charge the amount allowed in state law, it could have generated an additional \$1.7 million between fiscal years 2016 and 2020.

The Honorable Patrick Page Cortez,
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Speaker of the House of Representatives
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We found as well that Louisiana's lifetime combination license fees were significantly lower than the average of the comparison states. The cost of lifetime licenses varies according to the resident's age at the time of purchase. For instance, in Louisiana, a lifetime license costs \$200 for an infant, \$300 for a child, \$500 for an adult, and \$50 for seniors. If Louisiana adopted the average recreational fee schedule of the other regional states reviewed and the number of licenses sold remained the same, it might result in approximately \$3.4 million in additional revenue annually.

We also found that Louisiana does not require youth under the age of 16 to purchase hunting or fishing licenses, which prevents LDWF from receiving additional federal grant money. The grants are apportioned according to how many licenses are purchased each year. Louisiana could increase the amount it receives if it charged a nominal fee for youth hunting licenses or youth combination hunting and fishing licenses.

In addition, Louisiana's commercial resident and non-resident fisherman license fees were comparable or higher than the average of the six states reviewed for this report. The total revenue from these two licenses accounted for an average of \$949,510 annually during fiscal years 2016 through 2020. Louisiana's boater registration fees also were lower than four of the six comparison states. If Louisiana adopted a fee structure similar to these four states, it could result in a \$4.4 million increase in revenue over a three-year renewal period.

Finally, we found that between fiscal years 2016 and 2020, LDWF paid third-party vendors \$4.4 million in agent commissions for the issuance of recreational licenses and paid \$6.4 million to two different companies that provided vendor services. Louisiana does not add these fees to the cost of recreational licenses, unlike Mississippi, which adds an agent fee and a process fee to the cost of each license it sells.

The report contains our findings, conclusions, and recommendations. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to LDWF for its assistance during this audit.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

DWF FEES

Louisiana Legislative Auditor

Michael J. “Mike” Waguespack, CPA



Audit Control # 40200017

Comparison of Louisiana’s License Fees to Other Regional States

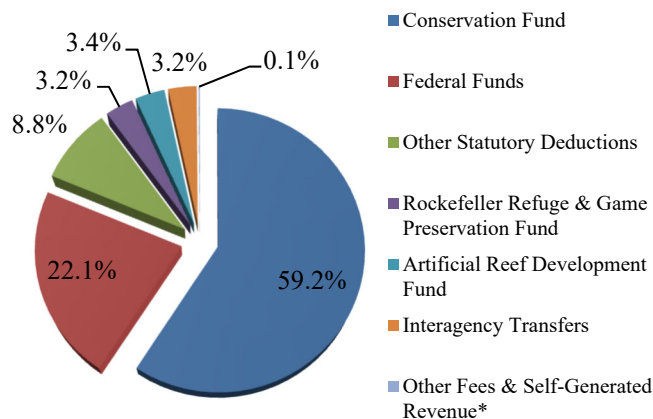
Department of Wildlife and Fisheries

May 2021

Introduction

The purpose of this audit is to provide information on how the fees the Department of Wildlife and Fisheries’ (LDWF) charges for certain licenses¹ compare to other regional states. We conducted this audit because LDWF’s fees have not changed significantly since June 2000,² and the department relies heavily on mineral royalties for its funding, which have decreased since calendar year 2015. Louisiana is known as the “Sportsman’s Paradise,” and outdoor activities, such as fishing and hunting, bring in revenue into the state. According to a recent economic study commissioned by LDWF, natural-resource activities contributed \$584.9 million in state and local tax revenues in calendar year 2019.³

**Exhibit 1: Funding of Expenditures
Fiscal Year 2016 through 2020**



*Includes disaster assistance funds and funds from the Red River Waterway Commission, the Wildlife Management Institute, and from the Louisiana Alligator Resource Fund Account.

Source: Prepared by legislative auditor's staff using information from LDWF.

LDWF issued 85 types of recreational licenses and 92 types of commercial licenses from fiscal years 2016 through 2020. Appendices C and D provide lists of these recreational and commercial licenses, their current fee, and the number LDWF sold each year from fiscal years 2016 through 2020. Because LDWF does not receive any state general fund dollars, it primarily relies on fees from these licenses and mineral royalties that are deposited into the Conservation Fund, as well as federal funding. The Conservation Fund is a constitutionally (La. Const. Art. VII, Section 10-A) protected fund used for the purposes of conservation,

protection, preservation, management, and replenishment of the state’s natural resources and wildlife. The Fund is used for collections of royalties and license fees not statutorily dedicated to other specific accounts or funds by statute. Exhibit 1 summarizes the percent of funding by source from fiscal years 2016 through 2020.

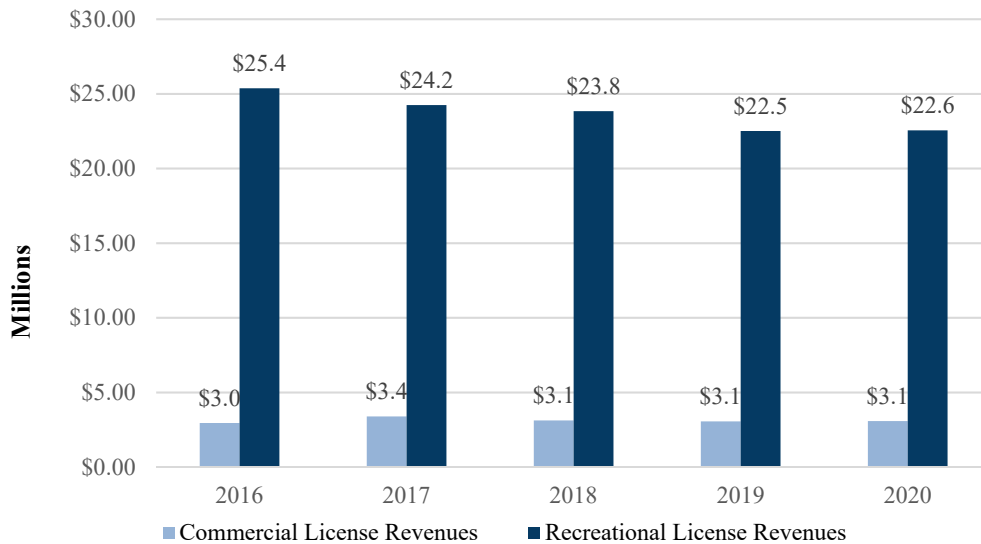
¹ LDWF issues licenses, permits, registrations, which grant privileges, such as the ability to hunt small game with the purchase of a basic hunting license. We refer to these privileges as licenses.

² LDWF license fees are set in state law and regulations. Not all fees were increased in June 2000 and some fees, such as the resident saltwater fishing license fee, were increased after that time.

³ *Measuring the Statewide Economic Contributions from Louisiana’s Fisheries, Wildlife and Boating Resources*; Southwick Associates; February 15, 2021.

However, the Conservation Fund's balance has decreased by 75.4%, from \$128.8 million as of June 30, 2016, to \$31.6 million as of February 10, 2021, due to decreases in mineral royalties and licenses sold. From fiscal years 2016 through 2020, recreational hunting and fishing license sales have decreased by \$2.8 million (11.1%), and sales of commercial licenses have increased slightly by \$127,520 (4.3%). While not all proceeds from the sales of licenses go to the Conservation Fund,⁴ recreational and commercial license sales account for 28.6% of the fund's revenues. Exhibit 2 summarizes revenue collected from the sales of recreational and commercial licenses sold from fiscal years 2016 through 2020.

Exhibit 2
LDWF Recreational and Commercial License Revenues, in Millions
Fiscal Years 2016 through 2020



Source: Prepared by legislative auditor's staff using information from LDWF.

To address decreases in funding, LDWF has decreased overall expenditures by \$7.8 million (5.8%), from \$135.2 million in fiscal year 2016 to \$127.4 million in fiscal year 2020,⁵ with LDWF focusing on decreasing Conservation Fund expenditures. See Appendix E for a breakdown of LDWF's total expenditures for fiscal years 2016 through 2020 and Appendix F for a breakdown of LDWF's expenditures specifically from its Conservation Fund for fiscal years 2016 through 2020. According to LDWF, it has reduced expenses by cutting travel, deferring purchases of new vehicles and boats, and not filling all authorized positions. LDWF stated that, as of April 26, 2021, it had 74 unfilled positions. LDWF also

⁴ Portions of the sale of some licenses are designated for other accounts or funds. For example, the recreational saltwater fishing license fee is split between the Conservation Fund and the Saltwater Fish Research and Conservation Fund.

⁵ LDWF expenditures increased by \$8.6 million (7.2%) from fiscal years 2019 through 2020. According to LDWF, the increase was, in part, due to artificial reef projects using funding from the Coastal Protection Restoration Authority (CPRA), and road maintenance and water control structure repairs in wildlife management areas with a majority of funding from federal monies.

stated that it has worked to increase federal grant funds to compensate for the loss of Conservation Fund revenues.

For this report, we compared Louisiana’s fees for common licenses to other regional states including Alabama, Arkansas, Florida, Georgia, Mississippi, and Texas. Louisiana’s license structure varies from other regional states because it requires the purchase of separate licenses, while other regional states generally consolidate various hunting and/or fishing licenses into one license. Because each state has a different license structure, we compared the cost of privileges⁶ granted by their licenses rather than the individual license fee. For example, an annual Louisiana saltwater fishing license is \$13.00, but a person must first purchase a \$9.50 basic fishing license; therefore, the actual cost to saltwater fish in Louisiana is \$22.50. Exhibit 3 describes Louisiana’s common license types.

Exhibit 3 Common Louisiana Hunting and Fishing Licenses As of April 2021		
Type	License	Description
Recreational Fishing	Basic Fishing (Freshwater)	Required to fish recreationally in Louisiana waters.
	Saltwater	Required to fish in Louisiana saltwater; required in addition to the basic fishing license.
Recreational Hunting	Basic Hunting	Required to hunt, take, possess, or transport any wild birds or quadrupeds.
	Big Game Hunting	Required to hunt deer, turkey, or bobcat; required in addition to the basic hunting license.
	Louisiana Duck	Required to hunt waterfowl; required in addition to the basic hunting license.
	Bow	Required to hunt with a bow during bow season; required in addition to the basic and big game hunting licenses.
	Primitive Firearm (i.e., muzzleloader)	Required to hunt during special deer season using primitive firearms only; required in addition to the basic and big game hunting licenses.
Lifetime	Resident Lifetime Hunting/Fishing	Residents may purchase a lifetime hunting, fishing, or combination hunting and fishing license. This license is valid for life.
Commercial Fishing	Commercial Fishing License	Required to operate a commercial fishing vessel in Louisiana waters.
Source: Prepared by legislative auditor’s staff using information provided by LDWF.		

⁶ Licenses may have additional requirements called “privileges” that authorize certain hunting and fishing activities.

The objective of this audit was:

To provide information on how LDWF's fees for certain licenses compare to other regional states.

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A contains LDWF's response; Appendix B contains our scope and methodology; Appendix C contains a list of recreational licenses sold during the period of fiscal years 2016 through 2020; Appendix D contains a list of commercial licenses sold during the period fiscal years 2016 through 2020; Appendix E summarizes LDWF's expenditures for the period of fiscal years 2016 through 2020; Appendix F includes a summary of Conservation Fund expenditures for the period of fiscal years 2016 through 2020; and Appendix G contains a list of regional boater registration fees as of May 2021.

Objective: To provide information on how LDWF's fees for certain licenses compare to other regional states.

The fees for LDWF's commonly-purchased recreational and commercial fishing and hunting licenses for Louisiana residents and non-residents⁷ vary when compared to the average of other states. Specifically, we found the following:

Louisiana license fees are **lower** than the average of other regional states for the following licenses:

- Recreational freshwater fishing for Louisiana residents (*page 6*),
- Recreational all water (both freshwater and saltwater) fishing for Louisiana residents (*page 6*),
- Recreational basic/small game hunting for Louisiana residents (*pages 7-8*),
- Recreational duck/waterfowl hunting for Louisiana residents (*pages 7-8*),
- Recreational big game hunting for non-residents (*pages 8-9*),
- Lifetime (recreational) combination hunting and fishing for Louisiana residents (*pages 9-10*), and
- Boater registration fees (*page 14*).

Louisiana license fees are **comparable or higher** than the average of other regional states for the following licenses:

- Recreational saltwater fishing for Louisiana residents (*page 6*);
- Recreational freshwater, saltwater, and all water (both freshwater and saltwater) fishing for non-residents (*page 7*);
- Recreational big game hunting for Louisiana residents (*pages 7-8*);
- Recreational bow & primitive hunting for Louisiana residents (*pages 7-8*);
- Recreational basic/small game, duck/waterfowl, and bow and primitive hunting for non-residents (*pages 9-10*);
- Commercial freshwater, saltwater, and all water fishing (commercial fisherman license) for Louisiana residents (*page 13*); and
- Commercial freshwater, saltwater, and all water fishing (commercial fisherman license) for non-residents (*pages 13-14*).

In addition, LDWF paid a total of \$10.8 million in agent commissions and electronic licensing service fees for recreational licenses from fiscal years 2016 through 2020 that are not included in the cost of a license. The results of our comparison of the license fees described above to other regional states is summarized on the following pages.

⁷ Prices of licenses differ for Louisiana residents and non-residents, but not for boater registration fees.

Louisiana’s recreational resident freshwater and all water⁸ fishing license costs are lower than the average costs of other regional states, while its resident saltwater and non-resident recreational fishing license costs are comparable or higher. Louisiana resident fishermen must purchase a basic fishing license annually, which costs \$9.50 per year.⁹ In addition to the basic license, a variety of fishing and gear licenses are available at an additional cost. The most commonly purchased licenses from fiscal years 2016 through 2020 were the resident basic (freshwater) fishing license and the resident saltwater license. Together, the purchase of these licenses accounted on average for \$6.3 million annually during that timeframe, including an average of \$4.4 million in net contributions to the Conservation Fund.¹⁰

Louisiana’s freshwater fishing license fee for residents is \$6.97 less than the average of other regional states, and the combined freshwater and saltwater fishing fee is \$7.60 lower than regional average. However, the cost to saltwater fish in Louisiana is slightly higher (\$1.77) than the regional average. If Louisiana adopted the average fishing licensing fees of the other regional states reviewed and the number of licenses sold remained the same, it may receive an additional \$4.2 million in revenue annually. Exhibit 4 compares the costs of Louisiana’s recreational resident fishing licenses to those of other regional states.

Exhibit 4 Recreational Resident Fishing Comparison Cost of Annual Fishing Licenses by Type As of May 2021			
State	Freshwater	Saltwater	All Water
Louisiana	\$9.50	\$22.50*	\$22.50
Alabama	\$14.05	\$24.35	\$38.40
Arkansas	\$10.50	N/A	N/A
Florida	\$17.00	\$17.00	\$32.50
Georgia	\$15.00		
Mississippi**	\$12.29	\$12.29	\$24.58
Texas	\$30.00	\$35.00	\$40.00
Regional Average:	\$16.47	\$20.73	\$30.10
<i>Difference between Louisiana & Regional Average</i>	<i>(\$6.97)</i>	<i>1.77</i>	<i>(\$7.60)</i>
*To be able to saltwater fish in Louisiana, a \$13.00 saltwater license is required in addition to the \$9.50 basic (freshwater) license.			
**Mississippi does not license resident hunting and freshwater fishing separately; therefore, fishing cost presented includes the ability to hunt small game.			
Source: Prepared by legislative auditor’s staff using Louisiana state law and other regional states’ wildlife and fisheries agencies’ websites.			

⁸ Costs for fishing freshwater and saltwater.

⁹ Residents using a rod or fishing pole, hook and line, without a reel, and without using artificial bait are only required to purchase the Hook and Line license that costs \$2.50.

¹⁰ Since the Conservation Fund is LDWF's largest source of funding for its operations, we included the total amount of revenues and the amount designated for the Conservation Fund.

In addition, we found that Louisiana’s recreational fishing license fees for non-residents are comparable or higher than the average of the other regional states, with the saltwater fee significantly higher. Specifically, the freshwater fishing license fee is \$4.97 higher than the average of six other regional states reviewed, and the resident combined freshwater and saltwater fishing cost is \$2.94 higher than the average of five other regional states. The cost to saltwater fish in Louisiana for non-residents is \$38.38 higher than the regional average because Louisiana’s fee structure requires saltwater fishermen to first purchase a basic fishing license. Exhibit 5 compares the costs of Louisiana’s recreational non-resident fishing licenses to those of other regional states.

Exhibit 5			
Recreational Non-resident Fishing Comparison			
Cost of Annual Fishing Licenses by Type			
As of May 2021			
State	Freshwater Fishing	Saltwater	All Water
Louisiana	\$60.00	\$90.00*	\$90.00
Alabama**	\$60.90	\$63.80	\$124.70
Arkansas	\$50.00	N/A	N/A
Florida	\$47.00	\$47.00	\$94.00
Georgia	\$50.00		
Mississippi	\$64.29	\$34.29	\$98.58
Texas	\$58.00	\$63.00	\$68.00
Average:	\$55.03	\$51.62	\$87.06
<i>Difference between Louisiana & Regional Average</i>	<i>\$4.97</i>	<i>\$38.38</i>	<i>\$2.94</i>
*This includes \$60 for basic fishing plus an additional \$30 for saltwater fishing.			
**Alabama costs vary by states so we used the regional state average. The state charges Louisiana residents \$62.20 for freshwater and \$91.10 for saltwater licenses.			
Source: Prepared by legislative auditor’s staff using Louisiana state law and other regional states’ wildlife and fisheries agencies’ websites.			

Louisiana’s resident basic game, resident duck, and non-resident big game hunting license fees are lower than the average of other regional states, while other Louisiana recreational resident and non-resident hunting license fees are comparable or higher. Louisiana resident hunters must purchase a basic hunting license, which costs \$15.00 per year. In addition to the basic license, a variety of other hunting licenses are available at an additional cost. The most commonly purchased hunting licenses from fiscal years 2016 through 2020 were the resident basic hunting license and the resident big game license. On average, the purchase of these two licenses accounted for \$3.7 million in revenue annually, including \$3.0 million in contributions to the Conservation Fund.

Non-resident hunters must also be licensed to hunt in Louisiana. Some of the most common non-resident licenses sold include hunting season licenses, small game/migratory bird one-day licenses, and one-day deer hunting licenses. On average, non-resident hunting licenses accounted for \$6.0 million revenue annually, including \$5.4 million in net contributions to the Conservation Fund.

While Louisiana's resident basic hunting fee is \$1.42 lower than the regional average, the cost for residents to hunt big game in Louisiana is \$2.54 higher than the average of the other regional states. Louisiana's cost to hunt with a bow or primitive weapon is higher than all six regional states. Three (50%) of the six states we reviewed do not charge additional fees for hunting with a bow or primitive weapon, but instead include this cost in the basic and big game hunting fees.

Louisiana's cost to hunt duck was \$3.80 less than the regional average. If Louisiana adopted the regional average duck hunting license fee and the number of licenses sold remained the same, it may generate approximately \$94,000 in additional revenue annually. Exhibit 6 compares the costs of Louisiana recreational resident hunting licenses to those of other regional states.

Exhibit 6 Resident Recreational Hunting Comparison Cost of Annual Hunting Licenses by Type As of May 2021				
License Type	Basic/Small Game	Big Game*	Duck/Waterfowl	Bow and Primitive Hunting**
Louisiana	\$15.00	\$34.50	\$20.50	\$50.00
Alabama	\$18.70	\$28.20	\$29.70	\$28.20
Arkansas	\$10.50	\$25.00	\$17.50	\$25.00
Florida	\$17.00	\$32.00	\$22.00	\$37.00
Georgia	\$15.00	\$40.00	\$20.00	\$40.00
Mississippi***	\$12.29	\$34.58	\$24.58	\$43.58
Texas	\$25.00	\$32.00	\$32.00	\$32.00
Average:	\$16.42	\$31.96	\$24.30	\$34.30
<i>Difference between Louisiana & Regional Average</i>	<i>(\$1.42)</i>	<i>\$2.54</i>	<i>(\$3.80)</i>	<i>\$15.70</i>
<p>*This cost includes hunting deer and turkey for each state we reviewed. Some states also include additional species such as bobcat and bear.</p> <p>**This includes the total cost for archery, crossbow hunting, muzzleloaders, and primitive firearms for each state in addition to the basic/small game license required. Some states' basic/small game and big game licenses include bow and primitive hunting, while other regional states require an additional license.</p> <p>***Mississippi does not license resident hunting and freshwater fishing separately; therefore, these licenses include the ability to freshwater fish.</p> <p>Source: Prepared by legislative auditor's staff using Louisiana state law and other regional states' wildlife and fisheries agencies' websites.</p>				

While the cost for a recreational non-resident big game hunting license in Louisiana is lower than the average of the other regional states, Louisiana's other non-resident hunting fees are comparable or higher than the regional average. Specifically, this ranges from Louisiana's basic/small game hunting license being \$2.97 more than the regional average to \$39.00 more for hunting with a bow and primitive weapon. Exhibit 7 compares the costs of Louisiana's recreational non-resident hunting licenses to those of other regional states.

Exhibit 7
Non-resident Recreational Hunting Comparison
Cost of Annual Hunting Licenses by Type
As of May 2021

License Type	Basic/Small Game	Big Game*	Duck/Waterfowl	Bow and Primitive Hunting**
Louisiana	\$150.00	\$320.50	\$175.00	\$352.00
Alabama	\$106.40	\$325.90	\$117.40	\$325.90
Arkansas	\$110.00	\$350.00	\$145.00	\$350.00
Florida	\$151.50	\$281.50	\$156.50	\$171.50
Georgia	\$100.00	\$325.00	\$105.00	\$325.00
Mississippi	\$99.29	\$356.16	\$120.58	\$383.58
Texas	\$315.00	\$441.00	\$322.00	\$322.00
Average:	\$147.03	\$346.59	\$161.08	313.00
<i>Difference between Louisiana & Regional Average</i>	\$2.97	(\$26.09)	\$13.92	\$39.00

*This cost includes hunting deer and turkey for each state we reviewed. Some states also include additional species, such as bobcat and bear.
**This includes the total cost for archery, crossbow hunting, muzzleloaders, and primitive firearms for each state in addition to the basic/small game license required. Some states' basic/small game and big game licenses include bow and primitive hunting, while other regional states require an additional license.
Source: Prepared by legislative auditor's staff using Louisiana state law and other regional states' wildlife and fisheries agencies' websites.

The cost for non-resident hunters presented above is calculated using the fee currently charged by LDWF; however, state law¹¹ allows LDWF to charge more than it currently does for the non-resident basic, non-resident big game, and for hunting with a bow or primitive firearm. These fees were lowered by the Wildlife and Fisheries Commission in February 2001 in response to discussions between Louisiana and Mississippi regarding non-resident license fees. If Louisiana were to charge the amount allowed in state law, the cost for basic hunting would be \$200, the cost for big game would be \$425,¹² and additional licenses to hunt with bow or primitive firearms would be \$50 each. This would have resulted in \$1.7 million in additional revenue from fiscal years 2016 through 2020.

Louisiana's lifetime combination license fees are lower than the average of those of other regional states. Louisiana residents may purchase a lifetime hunting, fishing, or combination hunting and fishing license. The cost of lifetime licenses varies according to the resident's age at the time of purchase. On average, sales of lifetime hunting and fishing licenses resulted in \$1.9 million annually from fiscal years 2016 through 2020.

Louisiana's resident combination hunting and fishing lifetime licenses are significantly lower than the average charged by the other regional states. As shown in Exhibit 8, Louisiana's licenses are less than half the average price of the other regional states

¹¹ R.S. 56:104 and R.S. 56:105.

¹² Includes \$200 basic hunting fee and \$225 fee for big game

for each license category. If Louisiana adopted the average recreational fee schedule of the other regional states reviewed and the number of licenses sold remained the same, it may result in approximately \$3.4 million in additional revenue annually.

Exhibit 8				
Lifetime Resident Combination Hunting and Fishing License Fees				
As of May 2021				
State	Infant	Child	Adult	Senior*
Louisiana	\$200.00	\$300.00	\$500.00	\$50.00
Alabama**	\$987.70	\$1,148.05	\$1,486.35	\$0
Arkansas	\$1,000.00			\$35.50
Florida	\$401.50	\$701.50	\$1,001.50	\$0
Georgia**	\$500.00	\$600.00	\$750.00	\$70.00
Mississippi	\$500.00		\$1,000.00	
Texas	\$1,800.00			
Average	\$864.87	\$958.26	\$1,172.98	\$484.25
<i>Difference between Louisiana & Regional Average</i>	<i>(\$664.87)</i>	<i>(\$658.26)</i>	<i>(\$672.98)</i>	<i>(\$434.25)</i>
*Alabama and Florida exempt residents aged 65 and older from purchasing basic fishing and hunting licenses.				
**Alabama also offers additional license for residents aged 50-64, and Georgia also offers additional license for residents aged 50-59 and 60-64.				
Source: Prepared by legislative auditor's staff using Louisiana state law and other regional states' wildlife and fisheries agencies' websites.				

Louisiana does not require youth under the age of 16 to purchase hunting or fishing licenses, which prevents LDWF from receiving additional federal grant funds. Unlike some other regional states, such as Texas, Florida, Georgia, and Mississippi, Louisiana does not offer youth licenses for hunters and fishermen under the age of 16. Texas requires a youth hunting license, while Florida, Georgia, and Mississippi offer voluntary youth hunting and fishing licenses. Florida and Georgia's youth licenses are multi-year and valid until a person's 17th birthday. Exhibit 9 provides the youth license fees for hunting and fishing charged by other regional states.

Requiring a youth combination hunting and fishing license could result in LDWF receiving an additional \$882,982 in federal funds per year based on the number of youths who obtained hunting tags in 2020. The Wildlife and Sport Fish Restoration Program within the U.S. Fish & Wildlife

Exhibit 9		
Youth Licenses by State		
As of May 2021		
State*	Hunting	Fishing
Louisiana	No license required	
Alabama	No license required	
Arkansas	No license required	
Florida**	\$17.00	\$17.00
Georgia**	\$15.00	\$10.00
Mississippi	\$5.00	
Texas	\$7.00	No license required
*Florida, Georgia, and Mississippi's youth licenses are voluntary.		
**Valid through person's 17 th birthday		
Source: Prepared by legislative auditor's staff using information from other regional states' websites.		

Service Department provides grants to states for management and restoration of wildlife.¹³ The amount a state is apportioned is partially dependent on the number of individuals who purchased a hunting or fishing license in that state. Therefore, the number of individual hunting/fishing license holders impacts a state's apportionment. As such, LDWF could qualify for additional federal grant funding if state law would require youth to purchase hunting and fishing licenses. According to LDWF, it receives an average of \$36 per hunting license sold, \$9.20 per fishing license sold, and \$45.20 for each combination license sold in federal funds. In fiscal year 2020, 19,535 youths secured hunting tags.¹⁴ Based on this number, we estimate that the state could increase federal grant funds by \$703,260 annually if it charges a nominal fee for youth hunting licenses, or by \$882,982 if it establishes a youth combination hunting and fishing license.

Louisiana's commercial resident and non-resident fishing license fees are comparable or higher than the average of other regional states. During the period of fiscal years 2016 through 2020, LDWF sold 92 different types of commercial hunting and fishing licenses. The commercial licenses with the most revenue were the resident commercial fisherman license and non-resident commercial fisherman license. The total revenue from the sale of these two licenses accounted for an average of \$949,510 annually during fiscal years 2016 through 2020, including an average of \$896,509 annually in net contributions to the Conservation Fund. Both Louisiana's resident and non-resident commercial fishing license includes the ability to fish in freshwater and saltwater.

The cost of a commercial fishing license in Louisiana for residents is comparable or higher than the average of other regional states. The cost of commercial freshwater fishing in Louisiana is \$16.33 more than the regional average, and its resident commercial saltwater fee is \$6.60 higher. In comparison, the resident commercial all water fishing license is comparable to the regional average. Exhibit 10 compares Louisiana's resident commercial fishing license fees to those of other regional states.

¹³ Wildlife & Sport Fish Restoration Program funding comes from federal excise taxes on hunting and fishing equipment (such as ammunition, bows, fishing reels, etc.) as well as fuel and electric motor taxes.

¹⁴ There is no similar metric to estimate the number of youth fishermen in the state. A tag is a physical permit that must be carried while hunting and must be attached to an animal immediately after it is killed.

Exhibit 10			
Resident Commercial Fishing License Fees			
As of May 2021			
State	Resident Commercial Freshwater	Resident Commercial Saltwater	Resident Commercial All-Water
Louisiana	\$55.00		
Alabama	\$100.00	\$110.00	\$110.00
Arkansas	\$25.00	N/A	N/A
Florida	\$25.00	\$50.00	\$75.00
Georgia	\$25.00		
Mississippi	\$31.00		
Texas	\$26.00		
Average	\$38.67	\$48.40	\$53.40
<i>Difference between Louisiana & Regional Average</i>	<i>\$16.33</i>	<i>\$6.60</i>	<i>\$1.60</i>
Source: Prepared by legislative auditor's staff using Louisiana state law and other regional states' wildlife and fisheries agencies' websites.			

Louisiana's non-resident commercial fisherman license fee is higher than the average of all other regional states. Louisiana's non-resident freshwater license cost is \$278.70 higher, and its non-resident saltwater license cost is \$256.70 higher than the average of other regional states. Furthermore, Louisiana's non-resident commercial all-water license cost is \$236.70 higher than the average of other regional states. Exhibit 11 compares Louisiana's non-resident commercial fisherman license fees to those of other regional states.

Exhibit 11			
Non-resident Commercial Fishing License Fees			
As of May 2021			
State	Non-resident Commercial Freshwater	Non-resident Commercial Saltwater	Non-resident Commercial All-Water
Louisiana	\$460		
Alabama*	\$209.50	\$219.50	\$219.50
Arkansas**	N/A		
Florida	\$100.00	\$200.00	\$300.00
Georgia	\$205.00		
Mississippi	\$203.00		
Texas**	\$189.00		
Average	\$181.30	\$203.30	\$223.30
<i>Difference between Louisiana & Regional Average</i>	<i>\$278.70</i>	<i>\$256.70</i>	<i>\$236.70</i>
*Alabama assesses non-resident licenses based on the state of the resident. The value reported reflects the average of these fees for other regional states.			
**Arkansas does not offer non-resident commercial fishing licenses.			
Source: Prepared by legislative auditor's staff using Louisiana state law and other regional states' wildlife and fisheries agencies' websites.			

In addition to the general commercial fishing license, some states offer a variety of species-specific commercial licenses, which increase cost of commercial fishing. These additional licenses are often sold for species found in these states' geographic area. For example, Florida, Louisiana, and Texas offer species-specific licenses that are sold in addition to, or in lieu of, the general commercial fisherman's license. Florida offers a resident stone crab endorsement for \$125 that must be purchased in addition to the commercial saltwater fisherman's license. Similarly, Louisiana offers a resident oyster harvester license for \$100 that must be purchased in addition to its commercial fisherman's license.¹⁵ Although Texas does not require a general commercial fisherman's license for persons that hold a commercial crab fisherman's license,¹⁶ the fee to fish crab commercially for residents is \$630.

Louisiana's boater registration fees are lower than four (66.7%) of the six other regional states. If Louisiana adopted a fee structure similar to these other states, it may result in a \$4.4 million increase in revenue over a three-year renewal period. All owners of motorized boats¹⁷ are required by state law¹⁸ to be registered to be able to operate in Louisiana waters. This registration must be renewed every three years, and the registration fee is dependent on the length of the boat. On average, boater registrations generated \$3.9 million annually during the period of fiscal years 2016 through 2020. Exhibit 12 shows Louisiana's current boater fee schedule.

Exhibit 12 Louisiana Boater Registration Fees Due every 3 years As of May 2021	
Boat Length	Amount*
14 feet or less	\$32
Between 14 and 18 feet	\$37
18 feet or greater	\$42 plus \$2 for each foot over 18 feet
*Includes \$3 postage fee and \$9 fee for the Aquatic Plant Control Fund. This does not apply to houseboats, as their registration fees are paid directly into the Derelict Houseboat Fund Account. Source: Prepared by legislative auditor's staff using fees from state law.	

While the boater registration fee schedules for Louisiana and the six other regional states reviewed are all based on boat length, Louisiana's schedule varies because its fees are based on different boat lengths than most other regional states. Also, Louisiana – along with Arkansas, Georgia, and Mississippi – requires boat owners to renew their registration once every three years, while Alabama and Florida renew annually. Texas requires registration every two years. Exhibit 13 shows the range of costs for each regional state we reviewed if they each renewed once every three years. Appendix G provides the boater registration fee schedules for each state reviewed. If Louisiana adopted a boater fee structure similar to the average of the other regional states we reviewed and the number of registrations sold remained the same, it may result in \$4.4 million additional revenue over a three-year renewal period.

¹⁵ Gear fees of \$25 per scraper and \$30 per tong are also required for residents to harvest oysters.

¹⁶ Texas does not require the purchase of the general commercial license from persons holding a commercial shrimp boat captain's license, commercial oyster boat captain's license, a bait dealers license and catching bait only, commercial finfish fisherman's license, Class A and Class B menhaden boat license, or the crew of a licensed commercial shrimp boat.

¹⁷ Including sailboats over 12 feet and houseboats.

¹⁸ R.S. 34:851.19-20

Exhibit 13 Boater Registration Fee Comparison Three Year Registration* As of May 2021		
State	Lowest Fee	Highest Fee
Louisiana	\$32.00	\$42.00 plus \$2.00 for each foot over 18 feet
Alabama	\$60.00	\$300.00
Arkansas	\$7.50	\$105.00
Florida	\$24.75	\$577.50
Georgia	\$35.00	\$210.00
Mississippi	\$10.20	\$47.70
Texas	\$48.00	\$225.00
*We calculated three-year fee costs for all states since Louisiana's renewal period is every three years. Source: Prepared by legislative auditor's staff using fees from state law and from other regional states' websites.		

During fiscal years 2016 through 2020, LDWF paid third-party vendors \$4.4 million in agent commissions for the issuance of recreational licenses. In addition, LDWF contracted with two different companies for vendor services at a cost of \$6.4 million during that same timeframe. LDWF currently sells recreational hunting and fishing licenses¹⁹ at its headquarters, on its website, and through third-party vendors (i.e., Academy or Walmart). LDWF offers the sale of recreational licenses through third-party vendors or its website to provide additional access and convenience to their consumers. From fiscal year 2016 through 2020, less than 1% of recreational licenses were sold directly through LDWF. When recreational licenses are sold outside of headquarters, state law²⁰ allows for an agent commission fee, which ranges from \$0.50 to \$1.00 depending on the type of license purchased.

From fiscal years 2016 through 2020, LDWF maintained contracts with The Active Network (Active) and Sportsman Sovereign Solutions (S3)²¹ to facilitate electronic licensing services, including providing licensing equipment to third-party vendors, and providing help desk services to vendors and customers. Additional services such as phone-in availability to report deer and turkey harvests and boater registration renewals were also included. For these services, LDWF currently pays an \$0.89 electronic licensing service fee to S3 per license and privilege sold, which is in addition to the agent commissions paid to third-party vendors.²²

¹⁹ Commercial licenses are not subject to these transaction fees as they are maintained on a separate, standalone data system.

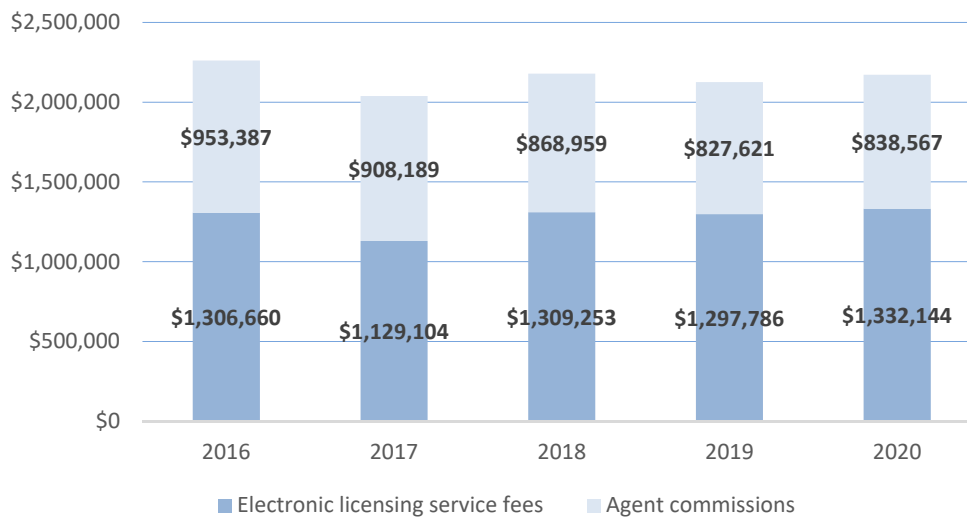
²⁰ R.S. 56:103(F) and R.S. 56:302.5 establish a \$0.50 agent fee for resident and military recreational hunting and fishing licenses, and a \$1.00 agent fee for non-resident recreational hunting and fishing licenses. Recreational hunting and fishing licenses that are sold through LDWF headquarters or through its website are not charged an agent commission fee.

²¹ LDWF contracted with The Active Network from May 2006 to January 2018 and contracted with S3 from February 2018 through November 2024.

²² The Active Network charged LDWF \$0.78 per transaction.

LDWF has paid a total of \$10.8 million in commissions and fees from fiscal years 2016 through 2020 related to the sale of recreational hunting and fishing licenses. Of this amount, LDWF paid \$4.4 million in agent commission fees and \$6.4 million to Active and S3 for electronic licensing services. While third-party vendors withhold the agent fee from their payments to LDWF, S3 invoices LDWF for the transaction fees separately on a monthly basis.²³ Louisiana does not add the agent commission fees or electronic licensing service fees to the cost of recreational licenses, unlike Mississippi, which adds an agent fee and process fee to the cost of each license it sells. Exhibit 14 shows the electronic licensing service fees and agent commissions paid by year and type from fiscal year 2016 through fiscal year 2020.

Exhibit 14
Electronic Licensing Fees and Agent Commissions by Year and Type
Fiscal Years 2016 through 2020



Source: Prepared by legislative auditor's staff using information provided by LDWF; including unaudited information.

²³ For online license purchases, (S3) charges a \$2.00 service fee to the customer.

MATTERS FOR LEGISLATIVE CONSIDERATION

Matter for Legislative Consideration: The legislature may wish to consider increasing fishing and hunting license fees for those commonly-purchased licenses that are lower than the average of other regional states when evaluating LDWF's license fees.

Matter for Legislative Consideration: The legislature may wish to consider charging a nominal license fee for youth hunting and fishing licenses, or a youth combination license in order to increase Louisiana's federal grant funding.

Matter for Legislative Consideration: The legislature may wish to consider allowing LDWF to add agent commission fees and electronic licensing service fees to the cost of recreational fishing and licenses to ensure that the full amount of license fees goes toward the state's wildlife and fisheries programs.

APPENDIX A: MANAGEMENT'S RESPONSE

**JOHN BEL EDWARDS
GOVERNOR**



**JACK MONToucET
SECRETARY**

PO BOX 98000 | BATON ROUGE LA | 70898

19 May 2021

Mr. Mike Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Waguespack:

The Department of Wildlife and Fisheries (Department) appreciates the Legislative Auditor reviewing our current recreational and commercial license fee structure. The Department agrees with the recommendations offered for legislature consideration; however, we would like to provide additional information that is relevant to this audit. As stated in the report, Louisiana has not had an increase in recreational hunting and fishing license fees since 2000. The report compares the license fees of Louisiana to that of the surrounding southern states: Alabama, Arkansas, Florida, Georgia, Mississippi, and Texas; it should be noted that all other states in this comparison have had increases in their fees since 2000. Unlike many of the southern states used in the comparison, this Department has not historically received general fund monies in order to operate; rather, it relies on various sources of self-generated revenue, including mineral royalties from Department-owned property and license sales.

The Department has been able to avoid increasing license fees due to the mineral revenue derived from Department-owned or managed Wildlife Management Areas and Refuges. However, in recent years these mineral revenues, which were once as high as \$70 million per year, have been reduced to less than \$12 million annually. With mineral revenue on a rapid decline, the Department has been forced to evaluate all revenue sources and expenditures in order to provide programs and services critical to the Department's mission and attempt to maintain independence from receiving general fund money. The audit report references the Department's decrease in overall expenditures of \$7.8 million from fiscal years 2016 to 2020. This amount accounts for approximately 6% of the Department's overall budget, but undervalues the expenditure reduction efforts of the Department. While the Department has reduced expenditures overall, we have focused those reductions on Conservation Fund expenditures and not on federal funding or grants that would otherwise be forfeited is not expended. To clarify and for context, the Department has reduced discretionary expenditures in the Conservation Fund by 38% over the past five years. These cost savings measures include eliminating 81 non-permanent positions, holding 77 vacancies for full-time equivalent positions, and reducing expenditures for travel, operating services,

A.1

supplies, major repairs and contracts. Unfortunately, these aggressive measures to reduce expenditures are insufficient to fill the ever-widening gap left by the decrease in revenues.

In order to address the deficiencies caused by decreases in the Department's revenue and recognizing the increasing costs of goods and labor, the Department has proposed an adjustment to its current license fees and structure. This restructure will help provide the means for the Department to be able to continue to manage the State's natural resources, as well as simplifying and streamlining the licenses available for Louisiana citizens. It is being presented in the 2021 Regular Session as House Bill 691 authored by Representative Tony Bacala. We believe HB 691 addresses several key issues outlined in this audit. However, we would like to clarify some additional points as it relates to the recreational licensing aspect of the audit report:

- The audit report notes that the Department sold 85 different recreational licenses between fiscal years 2016 and 2020. Though only 85 different licenses were sold, the Department actually offers 115 different recreational licenses. HB 691 will combine privileges along with offering more value through fewer licenses. This change will provide for a more intuitive purchasing experience and minimize confusion for resident and nonresident consumers.
- Pages 5 and 6 of the audit report offers contradictory analysis of existing license fees as compared to surrounding southern states in regards to the price of current recreational saltwater fishing privileges. For clarification, Louisiana does not offer a standalone saltwater license, which was improperly included in the comparison, and we are significantly cheaper than the Regional average in the Freshwater and All water license categories. HB 691 will increase these fees and bring the Department's license fees to slightly above the average. Additionally, Louisiana's estuaries provide for abundant fisheries habitat, as a result Louisiana anglers enjoy much more liberal bag limits for many popular recreational species for the cost of the license as compared to other Gulf states.
- Pages 7 and 8 of the audit report identifies the current hunting structure as being above the region average when considering big game, bow and primitive hunting licenses. It should be noted that the big game license conveys privileges to hunt deer and turkey, and that an examination of those species separately would provide a more accurate cost comparison. Nevertheless, HB 691 removes the big game requirement and combines the bow and primitive licenses with a deer license that will be comparable to the regional average at \$35.
- The Department agrees with the comparison of lifetime licenses and youth among the other states. HB 691 does have a limited youth licenses and addresses the disparity of the lifetime licenses offered in Louisiana.

The Department has concerns that the report was not able to fully capture the intricacies of the commercial licenses in other states, or provide perspective on the value of Louisiana commercial fishing in comparison to the landings of the other states. Commercial licenses are difficult to compare across

multiple states, as each state handles their commercial industries differently. Some states have lower commercial fees, but have very high barriers to entry. One such example is Florida; their commercial fees are much less expensive than Louisiana; however, a person cannot become a licensed shrimper unless they provide 5,000 pounds in trip ticket landings. Individuals in Florida also cannot become a licensed crab fisherman unless they buy the license from an existing licensed fisherman. Additionally, Florida has a moratorium on crab licenses.

In comparison, Louisiana has a relatively open commercial industry. Of all Gulf seafood landed in the U.S., 67% is landed in Louisiana. That is more than all other states mentioned in the report combined. The audit report noted that the Louisiana commercial license is higher than Texas. The Department would like to add that every species commercially harvested in Texas is more expensive than Louisiana, once all gear and license fees are considered.

The Department recognizes that an increase of fees is always a concern for the user group, especially given the length of time between the last license fee adjustment. Like this audit report, we examined the prices of other states for comparable licenses when developing HB 691. While some of the proposed license fees in HB 691 may be slightly higher than the regional average, the proposed costs are well within the range of what neighboring states offer for similar privileges.

Again, the Department appreciates the time and scale of this audit report. We believe that HB 691 will be able to provide exceptional value to our users and align Louisiana's license fees with surrounding states, simplify our license structure as a whole, reinvest revenue into those activities and industries that have paid for relevant privileges and provide adequate funding such that the Department can provide programs and services consistent with our mission.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bryan McClinton', with a long, sweeping horizontal stroke extending to the right.

Bryan McClinton
Undersecretary

APPENDIX B: SCOPE AND METHODOLOGY

This report provides the results of our performance audit of the Louisiana Department of Wildlife and Fisheries (LDWF). We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This audit covered fiscal years 2016 through 2020. Our audit objective was:

To provide information on how LDWF's fees for certain licenses compare to other regional states.

We conducted this performance audit in accordance with generally-accepted *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. To answer our objective, we reviewed internal controls relevant to the audit objective and performed the following audit steps:

- Researched and reviewed applicable state law and regulations to identify Louisiana's fishing and hunting license fee structure and the last period they were changed.
- Interviewed agency staff throughout the audit to gain an understanding of LDWF's fee structure, staffing, budget concerns, expenditures, and sources of funding.
- Obtained and summarized information from LDWF's annual reports from fiscal years 2016 through 2020 to present LDWF's sources of funding.
- Obtained Conservation Fund balance information from the Department of Treasury and analyzed trends in the fund balance from fiscal years 2016 through 2020.
- Obtained and summarized cross-year expenditure reports from Business Objects to document LDWF expenditures for fiscal years 2016 through 2020.
- Obtained and analyzed LDWF recreational, commercial, and boater registration fee data for fiscal years 2016 through 2020 to determine the revenue associated with recreational, commercial, and boater registration fees and the number of these licenses sold.
- In our review of LDWF recreational data, we identified 9,448 records in which data fields did not contain the correct type of data, such as customer

IDs that reflected license types, date issued fields with license prices included, agent fees that reflected customer IDs, and other errors. As these records accounted for 0.06% of the original 15,605,237 records, we chose to exclude them from our analysis as they would not significantly impact our conclusions.

- Boater registration data had 78 boats with a length listed as less than two feet in length due to issues during data migration to LDWF's current system. To account for this issue, we classified these boats as in the lowest length category as a conservative estimate. In addition, boater registration revenues may be underreported by up to \$481,420 due to adjustments that may or may not correspond to boater registrations.
- Identified common Louisiana recreational and commercial licenses, and compared the associated license fee to those of other regional states (i.e., Alabama, Arkansas, Georgia, Florida, Mississippi, and Texas). Because states' license structures vary, we compared the cost of a privilege rather than the individual license fees. For example, an annual Louisiana saltwater fishing license is \$13.00, but a person must first purchase a \$9.50 basic fishing license; therefore, the actual cost of a Louisiana saltwater fishing license is \$22.50. When Louisiana's fees were lower than other regional states, we determined the revenue that LDWF may collect if the number of licenses purchased remained the same.
 - In making comparisons between Louisiana's fees and those of other states, we considered any license fee within plus or minus five percent of the average as "comparable."
- Obtained the amount of federal funds received per license from LDWF, and based on the number of youth who were issued hunting tags in fiscal year 2020, we calculated potential federal funding available to Louisiana with the addition of youth licenses.
- Compared boater registration fees in Louisiana to those of other regional states and determined the revenue that LDWF may collect over a three-year registration period if the number of registrations purchased remained the same.
- Using agent fees contained in the recreational license data, calculated the amount paid to third-party vendors from fiscal years 2016 through 2020.
- Obtained copy of contracts with The Active Network and Sovereign Sportsman Solutions, examples of invoices from LDWF, and LDWF expenditure data to determine total amounts paid for duration of these contracts.

APPENDIX C: NUMBER OF RECREATIONAL LICENSES SOLD FISCAL YEARS 2016 THROUGH 2020

License	Price Per License	2016	2017	2018	2019	2020
FEDERAL DUCK STAMP	\$27.22	84,388	80,171	77,707	75,487	71,398
FEDERAL DUCK STAMP-ORIGINAL STAMP	\$25.00	0 0	0	0	0	256
FISH/SALTWATER – DISABLED	\$0.00	451	452	390	404	432
HUNT – DISABLED	\$0.00	117	111	133	235	285
HUNT/FISH – DISABLED	\$0.00	6,330	6,619	6,700	6,934	7,122
LOUISIANA DISABLED FISHING	\$2.50	2,260	2,354	2,206	2,053	2,117
LOUISIANA DISABLED SALTWATER	\$2.50	1,513	1,669	1,526	1,433	1,460
LOUISIANA NATIVE BIG GAME 5 DAY	\$14.00	2,572	2,554	2,493	2,339	2,376
LOUISIANA NATIVE BOW 5 DAY	\$10.50	204	206	153	194	195
LOUISIANA NATIVE DUCK 5 DAY	\$5.50	1,233	1,179	1,001	855	722
LOUISIANA NATIVE HUNT 5 DAY	\$15.00	4,395	4,274	3,824	3,596	3,494
LOUISIANA NATIVE PRIMITIVE FIREARMS 5 DAY	\$10.50	118	126	121	126	120
LOUISIANA NATIVE TURKEY 5 DAY	\$5.50	97	69	51	56	49
LIFETIME COMBINATION (AGE 5 – 13)	\$300.00	1,099	999	1,274	1,132	895
LIFETIME COMBINATION (AGE 14 AND UP)	\$500.00	1,739	1,692	2,053	1,718	1,373
LIFETIME FISHING (AGE 5 – 13)	\$200.00	29	32	55	34	35
LIFETIME FISHING (AGE 14 AND UP)	\$300.00	221	263	357	274	236
LIFETIME HUNTING (AGE 5 – 13)	\$200.00	20	14	20	18	23
LIFETIME HUNTING (AGE 14 AND UP)	\$300.00	182	170	210	185	120
LIFETIME HUNT/FISH (AGE 0 – 4)	\$200.00	2,022	2,020	2,762	2,298	2,040
LIFETIME NON-RESIDENT HUNT/FISH	\$3,000.00	4	5	7	8	10

License	Price Per License	2016	2017	2018	2019	2020
LIFETIME NON-RESIDENT NATIVE DISABLED VETERAN COMBINATION	\$300.00	1	9	5	2	3
LIFETIME SENIOR COMBINATION	\$50.00	1,068	1,050	1,643	1,365	1,130
NON-RESIDENT ALLIGATOR SPORTS HUNTER	\$150.00					850
NON-RESIDENT BIG GAME SEASON	\$150.00	1,278	1,257	1,244	1,281	1,304
NON-RESIDENT BOW HUNTING	\$26.00	332	362	342	340	351
NON-RESIDENT CHARTER SKIFF 3 DAY	\$30.00	3,041	3,498	3,594	4,031	3,339
NON-RESIDENT DEER 1 DAY	\$36.00	5,350	5,607	5,714	5,496	5,735
NON-RESIDENT DUCK	\$25.00	3,617	3,713	3,686	2,651	2,532
NON-RESIDENT FISH SEASON	\$60.00	30,267	30,171	30,380	27,511	27,550
NON-RESIDENT FISH TRIP 1 DAY	\$5.00	86,294	86,833	82,231	71,818	71,521
NON-RESIDENT HUNTING PRESERVE	\$15.00	894	895	911	265	308
NON-RESIDENT HUNTING SEASON	\$150.00	4,458	4,588	4,511	4,341	4,386
NON-RESIDENT PRIMITIVE FIREARMS	\$26.00	247	233	227	258	273
NON-RESIDENT SALTWATER FISH SEASON	\$30.00	25,351	24,811	23,953	22,473	21,793
NON-RESIDENT SALTWATER TRIP 1 DAY	\$17.50	64,130	61,798	58,432	58,982	53,048
NON-RESIDENT SMALL GAME/MIGRATORY BIRD 1 DAY	\$29.00	20,523	21,605	21,626	21,344	20,948
NON-RESIDENT STUDENT BASIC FISH	\$9.50	111	133	130	121	110
NON-RESIDENT STUDENT BASIC HUNT	\$15.00	94	103	104	95	91
NON-RESIDENT STUDENT BIG GAME	\$14.00	62	62	71	61	58
NON-RESIDENT STUDENT BOW	\$10.50	21	30	28	27	22
NON-RESIDENT STUDENT DUCK	\$5.50	78	87	82	87	69
NON-RESIDENT STUDENT PRIMITIVE FIREARMS	\$10.50	9	5	8	8	8
NON-RESIDENT STUDENT SALTWATER FISH	\$5.50	84	100	103	99	87
NON-RESIDENT STUDENT TURKEY	\$5.50	22	31	28	31	16

License	Price Per License	2016	2017	2018	2019	2020
NON-RESIDENT TRAPPER	\$200.00	32	36	33	28	30
NON-RESIDENT TURKEY 1 DAY	\$36.00	600	700	397	383	382
NON-RESIDENT WILD TURKEY	\$20.50	143	166	139	125	132
OUTDOOR PRESS FISH 3 DAY	\$0.00	4	7		1	
OUTDOOR PRESS HUNT 3 DAY	\$0.00		2		1	
RESIDENT DISABLED BASIC HUNT	\$5.00	1,522	1,486	1,358	1,241	1,187
RESIDENT DISABLED BIG GAME	\$5.00	1,421	1,405	1,270	1,140	1,079
RESIDENT DISABLED BOW HUNTING	\$5.00	596	583	532	481	476
RESIDENT DISABLED PRIMITIVE FIREARMS	\$5.00	784	760	723	663	676
RESIDENT FACILITY FISH/SALTWATER	\$0.00	10		87	10	82
RESIDENT HOOK AND LINE	\$2.50	8,306	8,190	6,946	5,795	6,408
RESIDENT LOUISIANA GUARD HUNT/FISH	\$50.00	89	77	62	50	45
RESIDENT LOUISIANA SPORTS PARADISE	\$100.00	7,952	8,230	8,375	9,766	10,381
RESIDENT TRAPPER (AGE 14 AND UNDER)	\$5.00	96	64	96	217	256
RESIDENT TRAPPER (AGE 15 AND UP)	\$25.00	2,282	2,031	2,223	2,242	2,372
RESIDENT WILD TURKEY	\$5.50	9,529	8,783	7,745	7,105	7,427
RESIDENT/NATIVE RETIRED MILITARY HUNT/FISH	\$5.00	319	464	473	570	518
RESIDENT/NON-RESIDENT CHARTER PASS 3 DAY	\$10.00	57,850	58,913	63,938	71,339	57,084
RESIDENT/NON-RESIDENT MILITARY PRIMITIVE FIREARMS	\$10.50	182	158	131	236	203
RESIDENT/NON-RESIDENT MILITARY BIG GAME	\$14.00	1,432	1,338	1,210	1,543	1,404
RESIDENT/NON-RESIDENT MILITARY BOW	\$10.50	542	496	435	617	536
RESIDENT/NON-RESIDENT MILITARY DUCK	\$5.50	715	668	611	803	721
RESIDENT/NON-RESIDENT MILITARY FISHING	\$9.50	7,434	7,266	7,112	7,754	7,273

License	Price Per License	2016	2017	2018	2019	2020
RESIDENT/NON-RESIDENT MILITARY HUNTING	\$15.00	1,997	1,891	1,768	2,310	2,173
RESIDENT/NON-RESIDENT MILITARY SALTWATER	\$5.50	4,231	4,157	4,064	4,621	3,911
RESIDENT/NON-RESIDENT MILITARY TURKEY	\$5.50	283	221	163	231	245
RESIDENT ALLIGATOR SPORTS HUNTER	\$25.00					639
RESIDENT BASIC FISH	\$9.50	404,508	373,062	344,888	319,659	371,762
RESIDENT BASIC HUNT	\$15.00	164,174	152,163	143,406	131,175	125,689
RESIDENT BIG GAME	\$14.00	120,898	113,022	108,213	99,727	96,473
RESIDENT BOW HUNTING	\$10.50	30,662	27,969	26,625	25,328	24,299
RESIDENT DUCK	\$5.50	59,834	54,011	49,807	43,864	39,545
RESIDENT PRIMITIVE FIREARMS	\$10.50	31,386	29,226	27,296	26,923	26,090
RESIDENT SALTWATER	\$13.00	249,256	227,670	211,289	194,805	212,370
RESIDENT SENIOR HUNT/FISH	\$5.00	120,450	120,372	124,255	125,146	136,942
SUBSTANCE ABUSE FISHING	\$9.50	10	6			6
SUBSTANCE ABUSE SALTWATER	\$5.50	10	4			4
WILD LOUISIANA STAMP 1 DAY	\$2.00		295	1,555	2,398	1,489
WILD LOUISIANA STAMP	\$9.50	977	859	853	2,071	785
WILDLIFE MANAGEMENT AREA HUNTING PERMIT	\$15.00	40,515	36,824	34,254	31,473	29,752
Total		1,687,357	1,595,535	1,524,428	1,443,907	1,481,136
Source: Prepared by legislative auditor's staff using recreational data provided by LDWF.						

APPENDIX D: NUMBER OF COMMERCIAL LICENSES SOLD FISCAL YEARS 2016 THROUGH 2020

License	Price Per License	2016	2017	2018	2019	2020
RESIDENT COMMERCIAL FISHERMAN	\$55.00	11,668	10,791	10,061	9,771	9,422
RESIDENT VESSEL LICENSE	\$15.00	9,642	9,097	8,459	8,170	8,026
RESIDENT/NON-RESIDENT SEAFOOD TRANSPORT WHOLESALE/RETAIL DEALER	\$30.00	2,995	3,061	2,801	2,874	2,796
RESIDENT FRESH PRODUCTS	\$20.00	1,958	1,603	1,479	1,392	1,463
RESIDENT SEAFOOD WHOLESALE/RETAIL-BUSINESS	\$250.00	1,179	1,138	1,128	1,127	1,123
SENIOR COMMERCIAL FISHERMAN & GEAR	\$20.00	1,029	1,005	996	988	950
RESIDENT OYSTER HARVESTER	\$100.00	1,174	961	924	818	704
NON-RESIDENT COMMERCIAL FISHERMAN	\$460.00	949	962	819	761	678
NON-RESIDENT VESSEL LICENSE	\$60.00	916	929	817	766	714
RESIDENT SEAFOOD RETAIL DEALER-BUSINESS	\$105.00	865	834	849	811	776
RESIDENT CHARTER BOAT GUIDE 6 PASSENGER	\$250.00	765	738	799	760	739
RESIDENT SEAFOOD WHOLESALE/RETAIL-VEHICLE	\$250.00	447	405	405	414	430
NON-RESIDENT SEAFOOD RETAIL DEALER -BUSINESS	\$405.00	202	235	267	272	779
RESIDENT/NON-RESIDENT SHARK PERMIT	\$0.00	377	362	362	294	262
TRIPLOID CARP POSSESS/TRANSPORT PERMIT<500	\$50.00	317	297	301	339	326
RESIDENT REPTILE & AMPHIBIAN COLLECTOR	\$25.00	337	325	308	274	256
RESIDENT OYSTER SEED GROUND VESSEL PERMIT-2 SCRAPER	\$500.00		333	365	327	282
RESIDENT /NON-RESIDENT ALLIGATOR PARTS RETAILER	\$5.00	290	182	183	173	126
NUISANCE WILDLIFE CONTROL OPERATOR	\$0.00	171	157	157	179	161
WHOLESALE OUT OF STATE CRAB SHIPPING LICENSE	\$100.00	154	158	146	152	180
RESIDENT GAME BREEDER	\$25.00	178	162	143	136	127
NON-RESIDENT SEAFOOD WHOLESALE/RETAIL-BUSINESS	\$1,105.00	128	139	138	142	143
NON-RESIDENT OYSTER HARVESTER	\$400.00	175	154	138	129	84

License	Price Per License	2016	2017	2018	2019	2020
RESIDENT/NON-RESIDENT SEAFOOD TRANSPORT-RETAIL DEALER	\$30.00	126	121	120	130	129
NON-RESIDENT CHARTER BOAT GUIDE 6 PASSENGER	\$1,500.00	112	126	119	131	125
RESIDENT SEAFOOD RETAIL DEALER-VEHICLE	\$105.00	131	126	104	108	122
RESIDENT OYSTER SEED GROUNDVESSEL PERMIT	\$15.00	566	6			
RESIDENT FRESH PRODUCTS-SPOUSE	\$5.00	128	112	97	95	101
RESIDENT /NON-RESIDENT NON-GAME QUADRUPED BREEDER	\$25.00	106	102	106	105	100
CALCASIEU LAKE OYSTER HARVEST PERMIT	\$0.00	135	136	74	59	86
RESIDENT OYSTER SEED GROUNDVESSEL PERMIT-1 SCRAPER	\$250.00		117	126	107	130
RESIDENT /NON-RESIDENT TRANSPORT COMMERCIAL FISHERMAN	\$30.00	82	88	97	101	106
NON-RESIDENT SEAFOOD WHOLESALE /RETAIL-VEHICLE	\$1,105.00	67	82	77	81	85
RESIDENT MULLET PERMIT	\$100.00	77	76	61	65	42
RESIDENT/NON-RESIDENT CHARTER SKIFF	\$50.00	63	69	57	64	65
RESIDENT COYOTE TRAPPING PERMIT	\$25.00	46	57	63	83	66
SPECIAL BAIT PERMIT	\$110.00	54	62	57	62	61
RESIDENT/NON-RESIDENT WILDLIFE REHABILITATOR/NO DEER	\$0.00	64	49	50	64	57
NON-RESIDENT REPTILE & AMPHIBIAN WHOLESALE/RETAIL DEALER	\$405.00	43	49	45	45	47
RESIDENT/NON-RESIDENT NON-GAME QUADRUPED EXHIBITOR	\$10.00	45	39	35	48	37
NON-RESIDENT OYSTER SEED GROUND VESSEL PERMIT-2 SCRAPER	\$2,000.00		46	45	42	32
RESIDENT REPTLE & AMPHIBIAN WHOLESALE/RETAIL DEALER	\$105.00	40	35	36	28	26
RESIDENT FUR BUYER	\$25.00	24	41	28	37	25
RESIDENT/NON-RESIDENT TRAVERSING PERMIT	\$0.00	32	42	30	22	19
RESIDENT/NON-RESIDENT ALLIGATOR PARTS DEALER	\$50.00	18	37	30	35	14
NON-RESIDENT OYSTER SEED GROUND VESSEL PERMIT-1 SCRAPER	\$1,000.00		20	36	40	33
NON-RESIDENT 4-YEAR SEAFOOD RETAIL DEALER -BUSINESS	\$1,620.00	9	61	34	22	2
NON-RESIDENT OYSTER SEED GROUND VESSEL PERMIT	\$60.00	104	9			
RESIDENT FUR DEALER AND DEPOSIT	\$650.00	14	22	16	16	11
NON-RESIDENT DOMESTIC AQUATIC ORGANISM	\$400.00	16	17	15	14	17

License	Price Per License	2016	2017	2018	2019	2020
RESIDENT/NON-RESIDENT OUT OF STATE OYSTER LANDING PERMIT	\$100.00	13	16	17	14	14
RESIDENT HUNTING PRESERVE	\$200.00	10	15	15	15	16
RESIDENT DOMESTIC AQUATIC ORGANISM	\$15.00	16	16	14	14	10
NON-RESIDENT SEAFOOD RETAIL DEALER -VEHICLE	\$405.00	12	12	10	17	18
RESIDENT SPOTTED SEA TROUT PERMIT	\$100.00	14	19	13	9	8
SENIOR BUTTERFLY TAG	\$0.00	17	14	10	11	11
RESIDENT OYSTER CARGO VESSEL PERMIT	\$250.00	18	17	10	7	7
RESIDENT CHARTER BOAT GUIDE 6+ PASSENGERS	\$500.00	11	8	14	11	9
RESIDENT/NON-RESIDENT CHARTER MOTHERSHIP-WITH 6 SKIFFS	\$1,000.00	10	11	9	11	12
RESIDENT SALTWATER ROD & REEL	\$250.00	12	14	10	8	7
RESIDENT REPTLE/AMPHIBIAN TRANSPORT	\$30.00	11	9	9	6	5
TRIPLOID GRASS CARP- SALES PERMIT	\$250.00	9	8	7	7	8
NON-RESIDENT FRESH PRODUCTS	\$120.00	11	8	7	6	6
POTENTIALLY DANGEROUS QUADRUPED PERMIT	\$0.00	11	8	4	9	6
3-DAY NON-RESIDENT REPTILE & AMPHIBIAN WHOLESALE/RETAIL DEALER	\$75.00	1	4	10	10	7
RETAIL OUT OF STATE CRAB SHIPPING LICENSE	\$100.00	7	7	6	6	5
RESIDENT 4-YEAR SEAFOOD RETAIL DEALER -BUSINESS	\$420.00	1	15	4	2	4
NON-RESIDENT 4-YEAR SEAFOOD WHOLESALE/RETAIL DEALER - BUSINESS	\$4,420.00	1	21			1
RESIDENT POMPANO PERMIT	\$0.00		22			
NON-RESIDENT REPTLE & AMPHIBIAN COLLECTOR	\$200.00	5	6	3	2	3
TRANSPORT SENIOR COMMERCIAL FISHERMEN	\$30.00		4	3	5	4
RESIDENT/NON-RESIDENT WILDLIFE REHABILITATOR/DEER-ALLOWED	\$0.00	3	3	3	3	3
NON-RESIDENT OYSTER CARGO VESSEL PERMIT	\$1,105.00	4	5	2	2	2
TRIPLOID CARP POSSESS/TRANSPORT > 500	\$50.00	1		2	3	7
SENIOR SALTWATER ROD & REEL	\$0.00	3	4	1	2	2
RESIDENT 4-YEAR SEAFOOD WHOLESALE/RETAIL DEALER - BUSINESS	\$1,000.00	4	1	1	5	1

License	Price Per License	2016	2017	2018	2019	2020
NON-RESIDENT REPTLE/AMPHIBIAN TRANSPORT	\$120.00	2	3	1	2	3
RESIDENT APPRENTICE	\$27.50	5	2	1	2	
RESIDENT/NON-RESIDENT 4-YEAR SEAFOOD TRANSPORT WHOLESALE/RETAIL DEALER	\$120.00	3	1		3	2
NON-RESIDENT MULLET PERMIT	\$400.00	2	2	1	1	1
RESIDENT/NON-RESIDENT WILD REHABILITATOR-NO DEER RVS	\$0.00	1	1	1	1	1
RESIDENT/NON-RESIDENT CHARTER MOTHERSHIP > 6 SKIFFS	\$2,000.00	1	1	1	1	1
NON-RESIDENT CHARTER BOAT GUIDE 6+ PASSENGERS	\$2,500.00	1	1	1	1	
NON-RESIDENT FUR DEALER AND DEPOSIT	\$1,300.00	2	1			1
NON-RESIDENT POMPANO PERMIT	\$0.00		3			
RESIDENT 4-YEAR SEAFOOD WHOLESALE/RETAIL DEALER - VEHICLE	\$1,000.00			2	1	
RESIDENT REPTLE/AMPHIBIAN COLLECTOR UNDER 16	\$10.00	1	1			
RESIDENT 4-YEAR SEAFOOD RETAIL DEALER -VEHICLE	\$120.00					1
NON-RESIDENT FUR BUYER	\$100.00			1		
NON-RESIDENT SALTWATER ROD & REEL	\$1,000.00			1		
RESIDENT/NON-RESIDENT 4-YEAR SEAFOOD TRANSPORT RETAIL DEALER	\$420.00			1		
NON-RESIDENT SPOTTED SEA TROUT PERMIT	\$400.00			1		
Total		38,241	36,058	33,799	32,870	32,271
Source: Prepared by legislative auditor's staff using LDWF commercial license data.						

**APPENDIX E: DEPARTMENT OF WILDLIFE AND FISHERIES
TOTAL EXPENDITURES
FISCAL YEARS 2016 THROUGH 2020**

Expenditure Category	Fiscal Year					FY 2016 – 2020 Difference
	2016	2017	2018	2019	2020	
Capital Outlay/ Acquisitions	\$9,330,910	\$5,245,015	\$5,563,061	\$5,433,677	\$5,592,235	-40.1%
Inter-Agency Transfers (LAT)	\$8,208,476	\$8,216,156	\$8,515,717	\$10,419,532	\$11,023,667	34.3%
Major Repairs	\$13,040,962	\$7,901,875	\$3,970,181	\$1,447,975	\$3,616,435	-72.3%
Operating Services	\$9,807,255	\$10,895,811	\$10,544,096	\$6,694,193	\$11,565,968	17.9%
Other Charges	\$10,555,224	\$8,079,523	\$8,958,276	\$8,597,850	\$7,520,480	-28.8%
Other Compensation	\$4,620,231	\$3,684,794	\$3,276,055	\$2,468,375	\$1,648,363	-64.3%
Professional Services	\$1,741,048	\$1,035,001	\$766,046	\$1,297,845	\$2,159,619	24.0%
Related Benefits	\$28,280,989	\$28,012,523	\$29,899,245	\$29,972,151	\$31,017,729	9.7%
Salaries	\$42,585,318	\$44,367,675	\$45,017,536	\$45,945,886	\$46,249,558	8.6%
Supplies	\$6,567,517	\$6,225,533	\$6,427,374	\$6,197,293	\$6,731,987	2.5%
Travel & Training	\$470,119	\$628,991	\$408,357	\$331,424	\$278,621	-40.7%
Total	\$135,208,050	\$124,292,896	\$123,345,944	\$118,806,201	\$127,404,662	-5.8%
Source: Prepared by legislative auditor's staff using information from data in Business Objects Cross-Years Expenditures Reports.						

APPENDIX F: DEPARTMENT OF WILDLIFE AND FISHERIES CONSERVATION FUND EXPENDITURES FISCAL YEARS 2016 THROUGH 2020

Expenditure Category	Fiscal Year					FY 2016 - 2020 Difference
	2016	2017	2018	2019	2020	
Capital Outlay/ Acquisitions	\$2,166,268	\$2,795,581	\$1,921,617	\$1,852,992	\$2,666,074	23.1%
Inter-agency Transfers (IAT)	\$5,613,476	\$6,783,488	\$7,163,937	\$8,708,005	\$9,521,972	69.6%
Major Repairs	\$2,890,133	\$2,859,085	\$1,387,898	\$260,561	\$813,358	-71.9%
Operating Services	\$5,682,263	\$6,672,811	\$5,849,850	\$3,011,083	\$3,037,531	-46.5%
Other Charges	\$1,725,529	\$1,624,429	\$1,971,800	\$1,747,661	\$1,345,487	-22.0%
Other Compensation	\$2,348,235	\$1,886,640	\$1,334,856	\$927,584	\$619,742	-73.6%
Professional Services	\$448,923	\$92,300	\$158,688	\$126,884	\$163,505	-63.6%
Related Benefits	\$20,577,347	\$20,970,363	\$22,176,571	\$21,033,835	\$21,538,516	4.7%
Salaries	\$28,452,426	\$29,967,236	\$30,910,141	\$29,364,336	\$28,844,235	1.4%
Supplies	\$2,928,842	\$2,932,755	\$3,033,406	\$2,373,823	\$1,905,156	-35.0%
Travel	\$223,503	\$340,517	\$129,409	\$93,688	\$72,014	-67.8%
Total	\$73,056,945	\$76,925,207	\$76,038,172	\$69,500,452	\$70,527,590	-3.5%

Source: Prepared by legislative auditor's staff from unaudited information provided by LDWF.

APPENDIX G: REGIONAL BOATER REGISTRATION FEES AS OF MAY 2021

State	Less than 16'	16' but less than 26'	26' but less than 40'	Greater than 40'
Alabama	\$60.00	\$75.00	\$225.00	\$300.00
Arkansas	\$7.50	\$15.00	\$51.00	\$105.00
Florida	\$24.75 – Less than 12'	\$94.50	\$243.00	\$391.50 – 40' but less than 65'
	\$57.00 – 12' but less than 16'			\$466.50 – 65' but less than 110'
				\$577.50 – 110' feet or greater
Georgia	\$35.00	\$70.00	\$140.00	\$210.00
Mississippi	\$10.20	\$25.20	\$47.70	\$47.70
Texas	\$48.00	\$79.50	\$165.00	\$225.00
Source: Prepared by legislative auditor's staff using data provided on other regional states' agency websites that collect boater registration fees.				