

INDUSTRIAL TAX EXEMPTION PROGRAM

**PROGRAM STATISTICS AND FISCAL IMPACT
ON LOCAL GOVERNMENTS**

PERFORMANCE AUDIT SERVICES

**Informational Brief
Issued October 10, 2022**

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
ERNEST F. SUMMERVILLE, JR., CPA

DIRECTOR OF PERFORMANCE AUDIT SERVICES
KAREN LEBLANC, CIA, CGAP, MSW

PERFORMANCE AUDIT MANAGER
GINA V. BROWN, CIA, CGAP, CRMA, MPA

AUDIT TEAM
ALISON CHAPMAN, MA
EDWARD P. SEYLER, PHD, CIA, CGAP

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October 10, 2022

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:

This informational brief provides the results of our compilation of information and statistics on the Industrial Tax Exemption Program and the cost of this program to local governments in Louisiana. This brief is intended to provide timely information related to an area of interest to the legislature. I hope this information will benefit you in your legislative decision-making process.

We would like to express our appreciation to the Louisiana Department of Economic Development, the Louisiana Tax Commission, and the Louisiana Assessor's Association for their assistance during this review.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

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ITEP INFORMATIONAL BRIEF





Informational Brief

Industrial Tax Exemption Program

Program Statistics and Fiscal Impact on Local Governments

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control# 40210033

Performance Audit Services - October 2022

Background

The Industrial Tax Exemption Program (ITEP) was created in 1936,¹ and its current purpose is to incentivize manufacturing companies to locate or expand in Louisiana by partially exempting new or expanded manufacturing facilities from local property taxes for up to 10 years, subject to jobs and payroll requirements. Louisiana Constitution Article VII § 21(F) establishes ITEP and requires the approval of the Governor and the Commerce and Industry (C&I) Board² for exemptions granted under the program. The program is subject to regulations adopted by the Department of Economic Development (LED).

La. Const. Art. VII § 18 & 21 provides that all property shall be subject to property tax (also referred to as ad valorem tax) unless specifically exempted. For businesses, this includes not only real property, such as their land and buildings, but also personal property, such as machinery and equipment, inventories, furniture and fixtures, etc. For large, capital-intensive businesses like chemical manufacturing plants, this means that the property taxes owed can account for a significant percentage of the plant's profits. Business property accounted for 61.2% of the property taxes collected by Louisiana local governments in

Why We Compiled This Informational Brief

Because of legislative interest during the 2022 Regular Legislative Session in the cost of the Industrial Tax Exemption Program (ITEP) to local governments, we obtained and analyzed data from the Louisiana Department of Economic Development (LED) and Louisiana Tax Commission (LTC) to provide estimates of the value of property and associated taxes exempted under ITEP contracts.

Informational briefs are intended to provide more timely information than standards-based performance audits. While these informational briefs do not follow all *Government Auditing Standards*, we conduct quality assurance activities to ensure the information presented is accurate. There were differences in how assessors submitted their ITEP data to LTC, and we recalculated or imputed amounts that did not meet our criteria for consistency. We met with LED, LTC, the Louisiana Assessor's Association and incorporated their feedback throughout this informational brief.

¹ Act 68 of 1936 provided for 10-year property tax exemptions for new industries or additions to existing industries with approval of the Governor and Commerce and Industry Board. Ten-year exemption programs for manufacturers or industries were also provided for in the Louisiana Constitution of 1879 Art. 207 and Louisiana Constitution of 1898 Art. 230. In addition, Act 5 of 1930 allowed local governments to grant five-year exemptions for industries with voter approval, and Act 65 of 1936 extended the term to 10 years.

² Louisiana Revised Statute (R.S.) 51:923(A) established the C&I Board and fixes its membership at 24, with 15 members representing major economic groups, and the remainder representing state and local government.

2021, ranging from 26.2% in St. Tammany Parish to 96.5% in Cameron Parish.

Ordinarily, parish assessors estimate the value of a taxpayer's land and buildings and request a report (typically a LAT-5 form) from businesses on what personal property they have, when they acquired it, and how much it originally cost. If the C&I Board approves an ITEP exemption contract, the business receiving the exemption can exclude the property covered by the exemption contract from their LAT-5 form and instead report it on a LAT-5A, which is a form that taxpayers use to report exempt property. The assessor then prepares the assessment rolls each year, including the assessed value of taxable and exempt property for each taxpayer, which determines the amount of taxes owed by the taxpayer. Taxes are equal to the millage rate times the assessed value of the taxpayer's taxable property (excluding the exempt portion).

Prior to June 24, 2016, ITEP provided for exemptions of 100% of local property taxes for up to 10 years.³ In 2016 the Governor directed LED to make changes to the program.⁴ The C&I Board, through LED, promulgated new rules for the program in 2017 and 2018, with the following rules applying to all projects effective July 1, 2018 forward⁵:

- Exemption decreased from 100% of the assessed value to 80% of the assessed value for the initial five years, with the potential of a renewal period of five years at 80% of the assessed value. A 93% exemption is allowed for "Mega Projects" that create 500 direct jobs, \$20 million in payroll within three years, and a minimum of \$100 million in capital expenditures.⁶
- Companies must now agree to create or retain jobs as part of their exemption contracts. Prior to 2016, there was no job requirement.
- Projects must now be approved by local governmental entities⁷ following initial approval by the C&I Board. Prior to 2016, ITEP projects did not require local government approval. The C&I Board passed a resolution in February 2020 stating that an interested party may appeal the rejection of an exemption by a local governing body after action by the C&I Board approving the exemption in accordance with ITEP rules upon grounds that the rejection is for reasons in conflict with the ITEP rules. This includes allegations that a local

³ The exemption is for an initial term of up to five years and may be renewed for another five.

⁴ Executive Order JBE2016-26, issued in June of 2016 and amended in October 2016 by Executive Order JBE 2016-73, made significant changes to the ITEP rules.

⁵ The rules for ITEP are codified at Louisiana Administrative Code (LAC) 13:I.501 *et seq.* A summary of the rule changes and effective dates can be found in Appendix C.

⁶ Specifically, LAC 13:I.502 defines a "Mega-Project" as a manufacturing establishment that provides all of the following: 1) 500 jobs, employed directly, only, and otherwise meeting the definition of jobs, which shall generate a minimum of \$20,000,000 in net new payroll within three years of the beginning of operations; and 2) a minimum of \$100,000,000 in capital expenditures. This definition for ITEP purposes is separate from the definition of a mega project for the Mega Projects Development Fund program in R.S. 51:2365.

⁷ The parish governing authority, school board, sheriff, and any municipality in which the manufacturing establishment is or will be located.

governing body rejecting the exemption has guidelines that contradict the ITEP rules.

- Companies must now file an advance notification before starting on their planned expansion or addition. The C&I Board will no longer grant exemptions for miscellaneous capital additions, a mechanism whereby companies could receive ITEP exemptions after finishing smaller projects (valued at \$5 million or less) without filing an advance notification.

This informational brief provides program statistics and information on the fiscal impact of ITEP on local governments, as well as information on the amount of property taxes levied in each parish and the types of industries that benefit from ITEP.

What We Found

We estimate that ITEP cost local governments in Louisiana \$1.5 billion in foregone property tax revenue in calendar year 2021.

Starting in 2018, the Louisiana Tax Commission (LTC) began requiring assessors to submit detailed data on property tax exemptions in each parish, including data on ITEP exemptions. We obtained the original data submitted by assessors to LTC and made some adjustments to the data to improve data accuracy, using LED's data on each contract as an external source for validation.⁸ Exhibit 1 shows the amount of ITEP exemptions over time, and Appendix A summarizes the amount exempted for all parishes for calendar years 2018 through 2021.

Exhibit 1				
Taxable and ITEP Exempt Property Values and Taxes				
Calendar Years 2018 through 2021				
(in Billions)				
Amount*	2018	2019	2020	2021
Taxable Fair Market Value	\$359.8	\$373.0	\$431.3	\$432.5
Taxable Assessed Value	\$49.6	\$51.9	\$53.9	\$54.1
Taxes Levied	\$4.8	\$5.1	\$5.2	\$5.3
ITEP Exempt Fair Market Value	\$75.6	\$69.7	\$66.5	\$81.6
ITEP Exempt Assessed Value	\$11.3	\$10.4	\$10.0	\$12.2
ITEP Exempt Taxes	\$1.4	\$1.3	\$1.2	\$1.5
*Assessed value is 15% of fair market value generally, or 25% for public service properties, 15% for electric cooperatives, and 10% for land and residential buildings specifically. The tax amount is calculated by multiplying the assessed value by the millage rate.				
Source: Prepared by legislative auditor's staff using data from LTC and LED.				

⁸ Additional information on our data validation procedures can be found in the blue box on page 8.

The parishes with the highest amounts of ITEP exemptions per capita tend to have higher property tax collections overall. Specifically, the 25 parishes with the highest amounts of taxes exempted under ITEP per capita still levied \$1,458 per capita⁹ in property taxes net of exemptions in 2021, 48.3% higher than the \$983 in taxes levied per capita in the remaining 39 parishes. One factor contributing to the higher property tax revenues in these 25 parishes is that ITEP recipients contributed an estimated \$396 more in taxes levied per capita. This happens because many ITEP recipients have other property that is not exempt. For example, ITEP recipients would still have to pay taxes on property that they acquired more than 10 years ago, land, or other equipment ineligible for ITEP under the new program rules. Exhibit 2 shows the amount of ITEP exempt taxes in comparison to property taxes per capita by parish for calendar year 2021 for the 25 parishes with the highest ITEP exemptions per capita.

⁹ Based on the number of persons in each parish from the U.S. Census Bureau's annual population estimates. Multi-parish and statewide averages included in this report are population weighted.

Exhibit 2
Per Capita Property Taxes Levied and Exempted by Parish
Calendar Year 2021
Top 25 Parishes

Parishes (Ranked by Amount Exempted under ITEP per Capita)	Tax Amounts Per Capita			Total Tax Amount, in Millions	Amount Exempted as % of Amount Levied
	Amount Levied on All Taxpayers (Excluding Exemptions)	Amount Levied on ITEP Recipients Only* (Excluding Exemptions)	Amount Exempted under ITEP	Amount Exempted Under ITEP	
1. Cameron**	\$11,449	\$5,390	\$138,730	\$704.8	1,211.8%
2. St. Charles	3,617	2,549	2,291	119.8	63.3%
3. St. James	3,629	2,357	2,037	40.2	56.1%
4. Iberville	2,679	1,726	1,636	48.8	61.1%
5. Calcasieu	1,390	444	1,319	270.7	94.9%
6. Ascension	1,330	431	965	123.9	72.6%
7. West Baton Rouge	2,246	1,161	884	24.6	39.4%
8. La Salle	881	98	584	8.7	66.3%
9. St. John the Baptist	2,328	1,596	283	11.9	12.1%
10. Jackson	1,389	301	199	3.0	14.3%
11. De Soto	3,177	806	193	5.2	6.1%
12. St. Bernard	1,269	276	173	7.7	13.7%
13. St. Mary	1,128	240	163	7.9	14.5%
14. West Feliciana	2,283	1,655	153	2.4	6.7%
15. Washington	532	64	137	6.2	25.8%
16. Beauregard	1,009	222	124	4.5	12.3%
17. Pointe Coupee	1,469	227	104	2.1	7.1%
18. Morehouse	728	82	86	2.2	11.8%
19. Plaquemines	2,629	491	86	2.0	3.3%
20. Richland	985	260	80	1.6	8.2%
21. East Baton Rouge	1,245	174	63	28.7	5.1%
22. Lincoln	839	92	62	3.0	7.4%
23. Rapides	862	221	53	6.9	6.2%
24. Webster	775	128	48	1.7	6.2%
25. Concordia	896	32	45	0.8	5.1%
Top 25 Parishes	\$1,458	\$479	\$941	\$1,439.2	64.5%
Remaining 39 Parishes	\$983	\$83	\$15	\$44.9	1.5%
Statewide	\$1,140	\$214	\$321	\$1,484.1	28.1%

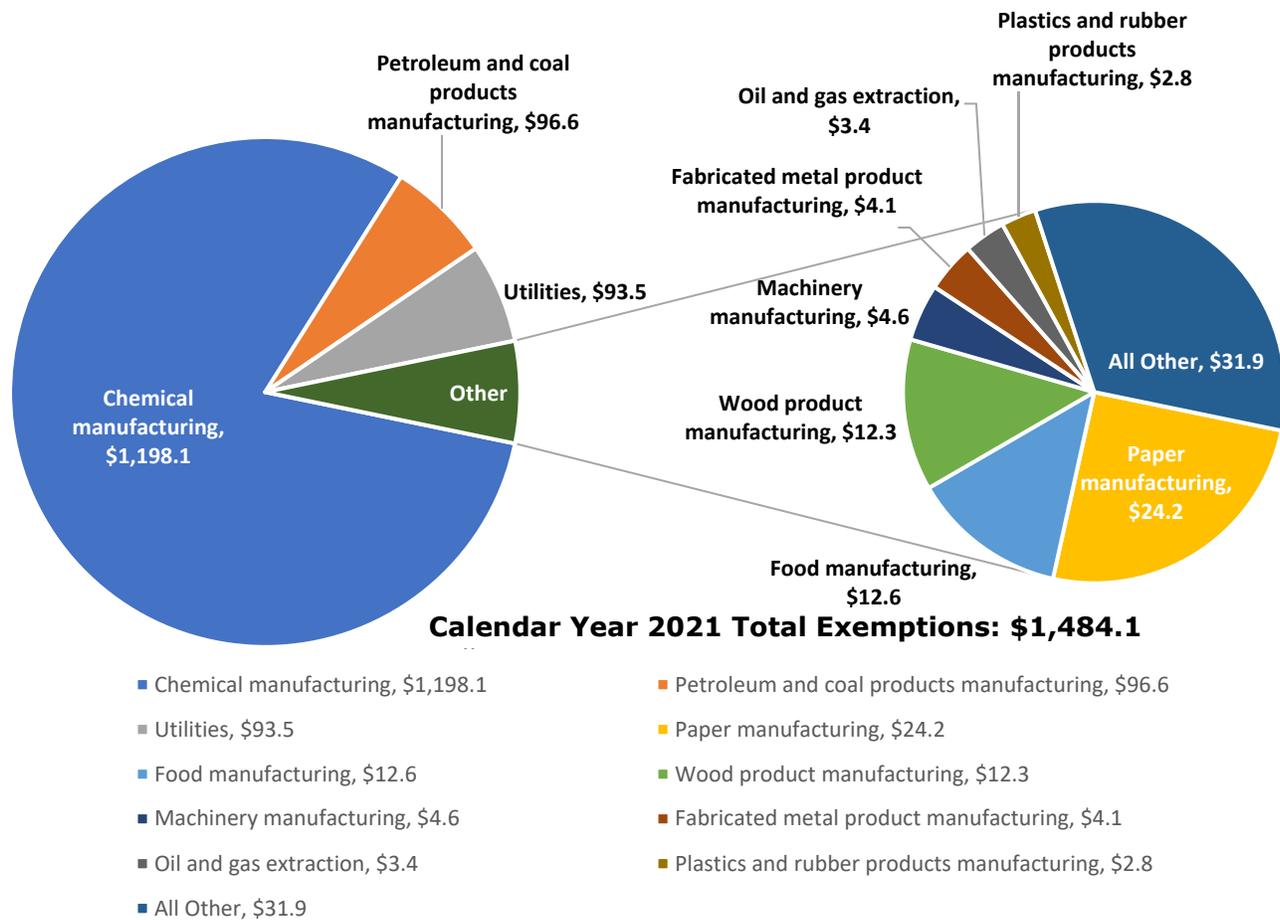
* We estimated the amount levied on ITEP recipients based on taxpayer names submitted by assessors. We included taxes assessed on entities whose names differed only in punctuation or spacing or in organizational form (limited liability company, limited partnership, corporation, etc.) or that differed only in whether the company name began with the word "the." For the 30 largest property taxpayers in the state, we manually searched for additional subsidiaries and affiliates owned by the same parent company, such as a chemical company and an oil exploration company under the same ownership.

** The amounts levied and exempted per capita in Cameron parish are high because the parish has several liquefied natural gas (LNG) facilities with \$34.2 billion in exempt property, and because the rest of the parish is sparsely populated, with 5,080 inhabitants as of 2021 according to the U.S. Census Bureau.

Source: Prepared by legislative auditor's staff using data from LTC, LED, the Louisiana Secretary of State, and the U.S. Census Bureau.

Chemical manufacturers accounted for 80.7% of ITEP tax exemptions, with petroleum and coal products manufacturers accounting for the next largest share at 6.5%. Overall, just 10 industries accounted for 97.7% of the taxes exempted under ITEP. La. Const. Art. VII § 21(F) limits ITEP to manufacturing establishments, which are defined as a “plant or establishment which engages in the business of working raw materials into wares suitable for use or which gives new shapes, qualities or combinations to matter which has already gone through some artificial process.”¹⁰ Exhibit 3 shows each industry’s share of taxes exempted under ITEP for calendar year 2021.

**Exhibit 3
ITEP Tax Exemption Amounts by Industry (Amounts in Millions)
Calendar Year 2021**

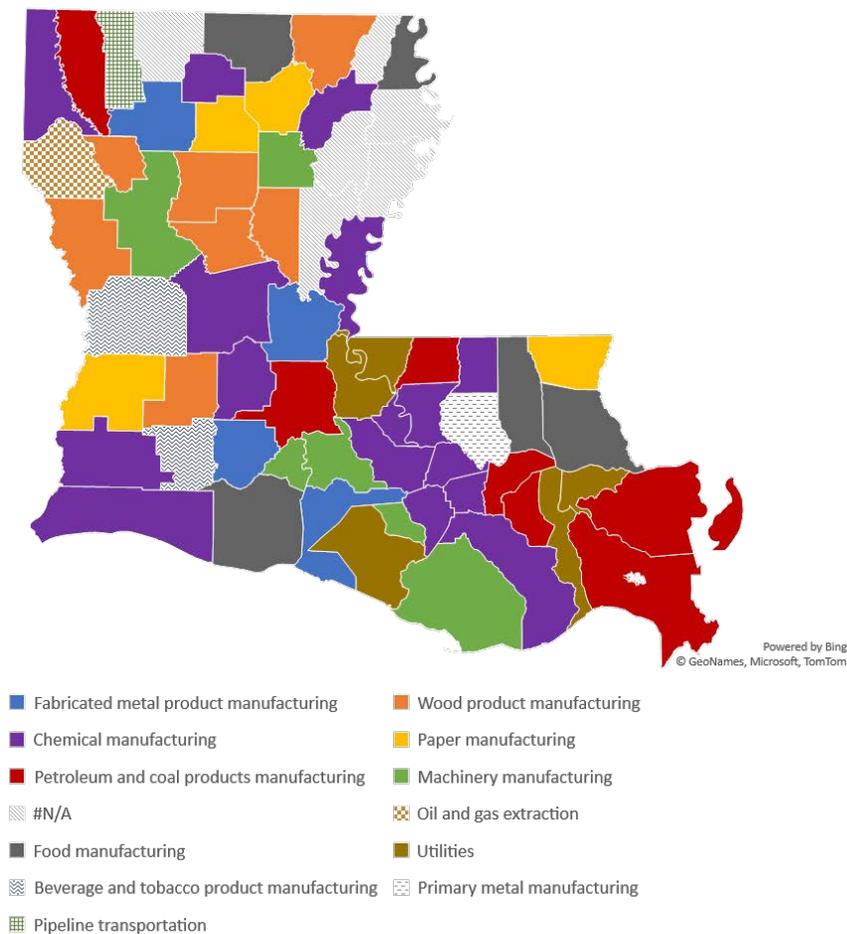


Source: Prepared by legislative auditor’s staff using data from LTC and LED, as well as NAICS code definitions from the U.S. Bureau of Labor Statistics.

¹⁰ Manufacturing establishments are also defined for the purposes of ITEP in LAC 13:I.502. This definition mirrors the text in the constitution, but adds a requirement that “the resulting products must be suitable for use as manufactured products that are placed into commerce for sale or sold for use as a component of another product to be placed, and placed into commerce for sale.”

Of the 25 parishes with the highest ITEP exempt taxes per capita, chemical manufacturing is most commonly the industry receiving the largest amount of ITEP exemptions within the parish. On the other hand, among the remaining 33 parishes that had ITEP exemptions, the wood product, chemical, food, and machinery manufacturing industries were tied as the industries most commonly receiving the most ITEP exemptions. The remaining six parishes (Catahoula, Claiborne, Franklin, Madison, Tensas, and West Carroll) reported no ITEP exemptions in 2021. Exhibit 4 shows the industry with the largest ITEP exemptions in each parish for calendar year 2021.

Exhibit 4
Industry with the Largest ITEP Exempted Taxes in Each Parish
Calendar Year 2021



Source: Prepared by legislative auditor’s staff using data from LTC and LED, as well as North American Industrial Classification System (NAICS) code definitions from the U.S. Bureau of Labor Statistics.

Availability of ITEP Data

The information presented in this report is estimated based on unaudited data provided by the Louisiana Department of Economic Development (LED) and the Louisiana Tax Commission (LTC). Although we were able to use the LED and LTC data in conjunction with each other to validate our results, we noted inconsistencies in both data sets that may impact the accuracy of our results. Notwithstanding these inconsistencies, LTC's and LED's data are the only data readily available on ITEP without individually analyzing the estimated 5,398 ITEP contracts that were in effect during calendar years 2018-2021.

For example, in some instances, the assessed values in the assessors' filings were higher than the fair market values when the assessed value should be 15% or 25% of fair market value for property covered by ITEP. In other instances, the amount of exempt taxes exceeded the assessed value, a situation that would imply millages higher than 1,000 mills, which is not consistent with the parish millage data in the LTC's annual report. In other instances, a company with multiple exemption contracts during a single year might have multiple contracts with different fair market values and assessed values for each contract; however, each contract would have the same amount of exempt taxes, with the amount of exempt taxes implying that it was the sum of all exempt taxes for that taxpayer. In these cases, we used the fair market values and millages from LED's Fastlane system to adjust the assessor's data to ensure consistency and avoid double-counting exemption amounts.

Based on our data validation procedures, we believe that the data contained in this report presents reasonable estimates of the amount of taxes exempted under ITEP to assess the program's impact by year, parish, and industry. To further evaluate the reliability of this data, we have scheduled a performance audit of ITEP.

**APPENDIX A: TAXES LEVIED VS. TAXES EXEMPT THROUGH ITEP
BY PARISH BY YEAR
CALENDAR YEARS 2018 THROUGH 2021**

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
Acadia	2018	\$29,122,127	\$809,949	\$468	\$13
	2019	\$30,537,408	\$679,013	\$492	\$11
	2020	\$31,532,055	\$561,962	\$549	\$10
	2021	\$34,919,830	\$367,065	\$610	\$6
	Total	\$126,111,420	\$2,417,989	\$2,111	\$40
Allen	2018	\$17,424,529	\$647,942	\$682	\$25
	2019	\$18,314,659	\$434,777	\$715	\$17
	2020	\$18,425,727	\$639,291	\$812	\$28
	2021	\$18,773,293	\$485,272	\$827	\$21
	Total	\$72,938,208	\$2,207,282	\$3,021	\$91
Ascension	2018	\$142,744,972	\$126,677,919	\$1,143	\$1,015
	2019	\$158,650,017	\$120,196,574	\$1,253	\$949
	2020	\$167,222,353	\$135,259,812	\$1,317	\$1,065
	2021	\$170,779,062	\$123,934,126	\$1,330	\$965
	Total	\$639,396,404	\$506,068,431	\$5,046	\$3,994
Assumption	2018	\$21,126,633	\$369,985	\$948	\$17
	2019	\$21,006,979	\$241,253	\$960	\$11
	2020	\$21,476,069	\$201,192	\$1,024	\$10
	2021	\$21,111,046	\$521,791	\$1,020	\$25

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
	Total	\$84,720,727	\$1,334,221	\$3,948	\$62
Avoyelles	2018	\$11,067,786	\$4,561	\$274	\$0
	2019	\$11,401,885	\$42,112	\$284	\$1
	2020	\$11,719,579	\$157,632	\$296	\$4
	2021	\$12,174,493	\$62,474	\$310	\$2
	Total	\$46,363,743	\$266,779	\$1,163	\$7
Beauregard	2018	\$31,609,725	\$6,476,029	\$846	\$173
	2019	\$33,108,429	\$5,857,640	\$883	\$156
	2020	\$33,915,327	\$5,788,786	\$927	\$158
	2021	\$36,906,976	\$4,543,776	\$1,009	\$124
	Total	\$135,540,457	\$22,666,231	\$3,663	\$613
Bienville	2018	\$40,157,095	\$874,043	\$3,010	\$66
	2019	\$38,582,925	\$619,763	\$2,914	\$47
	2020	\$40,045,571	\$537,621	\$3,105	\$42
	2021	\$40,616,211	\$466,244	\$3,179	\$36
	Total	\$159,401,802	\$2,497,671	\$12,201	\$191
Bossier	2018	\$130,763,847	\$1,833,546	\$1,029	\$14
	2019	\$136,070,124	\$1,538,321	\$1,071	\$12
	2020	\$133,686,602	\$1,374,752	\$1,039	\$11
	2021	\$136,175,396	\$1,142,962	\$1,054	\$9
	Total	\$536,695,969	\$5,889,581	\$4,194	\$46
Caddo	2018	\$295,408,766	\$10,133,859	\$1,217	\$42
	2019	\$302,027,600	\$8,215,718	\$1,257	\$34
	2020	\$298,126,840	\$7,022,302	\$1,258	\$30
	2021	\$301,297,192	\$2,428,076	\$1,293	\$10
	Total	\$1,196,860,398	\$27,799,955	\$5,023	\$117

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
Calcasieu	2018	\$241,606,391	\$55,249,091	\$1,189	\$272
	2019	\$270,506,320	\$65,023,483	\$1,330	\$320
	2020	\$277,334,253	\$147,716,376	\$1,281	\$683
	2021	\$285,298,965	\$270,743,118	\$1,390	\$1,319
	Total	\$1,074,745,929	\$538,732,068	\$5,190	\$2,602
Caldwell	2018	\$8,254,874	\$1,592	\$828	\$0
	2019	\$8,512,893	\$624	\$858	\$0
	2020	\$8,757,159	\$548	\$911	\$0
	2021	\$9,079,745	\$3,166	\$949	\$0
	Total	\$34,604,671	\$5,930	\$3,543	\$1
Cameron**	2018	\$37,730,152	\$766,144,158	\$5,380	\$109,246
	2019	\$47,763,264	\$671,482,452	\$6,850	\$96,297
	2020	\$62,419,157	\$519,166,946	\$11,109	\$92,395
	2021	\$58,159,127	\$704,750,300	\$11,449	\$138,730
	Total	\$206,071,700	\$2,661,543,856	\$33,392	\$431,281
Catahoula	2018	\$3,547,632	\$0	\$369	\$0
	2019	\$3,640,327	\$0	\$383	\$0
	2020	\$4,127,941	\$0	\$466	\$0
	2021	\$4,176,496	\$0	\$474	\$0
	Total	\$15,492,396	\$0	\$1,686	\$0
Claiborne	2018	\$10,772,823	\$0	\$678	\$0
	2019	\$10,852,564	\$0	\$693	\$0
	2020	\$10,593,325	\$0	\$751	\$0
	2021	\$9,882,673	\$0	\$704	\$0
	Total	\$42,101,385	\$0	\$2,820	\$0
Concordia	2018	\$13,999,883	\$532,822	\$715	\$27

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
	2019	\$14,478,618	\$487,437	\$752	\$25
	2020	\$14,854,937	\$815,964	\$799	\$44
	2021	\$16,467,699	\$835,865	\$896	\$45
	Total	\$59,801,137	\$2,672,088	\$3,155	\$141
De Soto	2018	\$77,628,591	\$9,260,211	\$2,830	\$338
	2019	\$80,259,586	\$8,322,322	\$2,922	\$303
	2020	\$80,444,205	\$7,471,207	\$2,996	\$278
	2021	\$85,534,026	\$5,185,851	\$3,177	\$193
	Total	\$323,866,408	\$30,239,591	\$11,922	\$1,113
East Baton Rouge	2018	\$509,768,543	\$53,355,501	\$1,153	\$121
	2019	\$539,626,444	\$50,653,570	\$1,226	\$115
	2020	\$554,197,141	\$51,110,290	\$1,216	\$112
	2021	\$564,355,846	\$28,740,724	\$1,245	\$63
	Total	\$2,167,947,974	\$183,860,085	\$4,841	\$411
East Carroll	2018	\$5,892,449	\$486,826	\$843	\$70
	2019	\$6,309,565	\$6,996	\$920	\$1
	2020	\$6,411,562	\$9,957	\$868	\$1
	2021	\$5,910,234	\$7,398	\$819	\$1
	Total	\$24,523,810	\$511,177	\$3,447	\$72
East Feliciana	2018	\$9,217,094	\$801,832	\$478	\$42
	2019	\$9,310,767	\$687,989	\$487	\$36
	2020	\$9,731,381	\$1,772,904	\$500	\$91
	2021	\$12,438,354	\$785,331	\$643	\$41
	Total	\$40,697,596	\$4,048,056	\$2,108	\$210
Evangeline	2018	\$17,574,914	\$1,094,887	\$525	\$33
	2019	\$17,828,458	\$909,260	\$534	\$27

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
	2020	\$18,691,409	\$742,336	\$579	\$23
	2021	\$18,279,277	\$428,426	\$567	\$13
	Total	\$72,374,058	\$3,174,909	\$2,203	\$97
Franklin	2018	\$11,430,767	\$0	\$567	\$0
	2019	\$11,346,642	\$0	\$567	\$0
	2020	\$11,697,739	\$0	\$593	\$0
	2021	\$12,020,115	\$0	\$611	\$0
	Total	\$46,495,263	\$0	\$2,337	\$0
Grant	2018	\$9,187,539	\$227,697	\$409	\$10
	2019	\$9,252,005	\$211,813	\$413	\$9
	2020	\$9,513,754	\$408,322	\$430	\$18
	2021	\$9,963,257	\$399,187	\$448	\$18
	Total	\$37,916,555	\$1,247,019	\$1,700	\$56
Iberia	2018	\$43,194,746	\$1,455,399	\$609	\$21
	2019	\$43,627,408	\$1,125,164	\$625	\$16
	2020	\$47,458,196	\$954,880	\$681	\$14
	2021	\$44,775,669	\$603,560	\$649	\$9
	Total	\$179,056,019	\$4,139,003	\$2,563	\$59
Iberville	2018	\$62,124,298	\$56,935,473	\$1,900	\$1,742
	2019	\$73,739,794	\$52,559,276	\$2,268	\$1,617
	2020	\$76,641,689	\$48,717,008	\$2,547	\$1,619
	2021	\$79,898,545	\$48,794,665	\$2,679	\$1,636
	Total	\$292,404,326	\$207,006,422	\$9,348	\$6,618
Jackson	2018	\$22,934,717	\$2,086,674	\$1,441	\$131
	2019	\$21,782,358	\$1,967,984	\$1,384	\$125
	2020	\$21,408,417	\$3,137,237	\$1,428	\$209

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
	2021	\$20,658,367	\$2,956,090	\$1,389	\$199
	Total	\$86,783,859	\$10,147,985	\$5,643	\$660
Jefferson	2018	\$416,575,991	\$9,614,804	\$960	\$22
	2019	\$460,615,464	\$8,346,099	\$1,065	\$19
	2020	\$438,358,824	\$5,749,678	\$997	\$13
	2021	\$447,017,190	\$6,327,434	\$1,031	\$15
	Total	\$1,762,567,469	\$30,038,015	\$4,052	\$69
Jefferson Davis	2018	\$23,289,448	\$506,534	\$738	\$16
	2019	\$24,454,613	\$438,424	\$780	\$14
	2020	\$26,351,130	\$265,502	\$819	\$8
	2021	\$27,462,274	\$243,110	\$849	\$8
	Total	\$101,557,465	\$1,453,570	\$3,188	\$46
La Salle	2018	\$12,708,679	\$128,386	\$853	\$9
	2019	\$13,430,123	\$215,894	\$902	\$14
	2020	\$13,811,339	\$1,817,435	\$932	\$123
	2021	\$13,061,486	\$8,660,274	\$881	\$584
	Total	\$53,011,627	\$10,821,989	\$3,567	\$728
Lafayette	2018	\$224,696,973	\$2,535,177	\$924	\$10
	2019	\$226,723,128	\$2,876,073	\$928	\$12
	2020	\$222,801,712	\$2,501,414	\$921	\$10
	2021	\$224,569,878	\$2,466,296	\$920	\$10
	Total	\$898,791,691	\$10,378,960	\$3,692	\$43
Lafourche	2018	\$117,630,455	\$4,230,352	\$1,201	\$43
	2019	\$119,699,191	\$7,318,183	\$1,226	\$75
	2020	\$117,838,774	\$6,301,219	\$1,209	\$65
	2021	\$89,528,164	\$1,286,140	\$918	\$13

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
	Total	\$444,696,584	\$19,135,894	\$4,554	\$196
Lincoln	2018	\$37,193,248	\$3,616,387	\$789	\$77
	2019	\$38,501,498	\$3,439,411	\$824	\$74
	2020	\$39,585,955	\$3,256,128	\$820	\$67
	2021	\$40,421,428	\$2,980,406	\$839	\$62
	Total	\$155,702,129	\$13,292,332	\$3,273	\$279
Livingston	2018	\$59,363,244	\$1,304,520	\$426	\$9
	2019	\$62,390,949	\$1,264,607	\$443	\$9
	2020	\$66,277,020	\$1,144,508	\$464	\$8
	2021	\$68,652,112	\$1,113,420	\$471	\$8
	Total	\$256,683,325	\$4,827,055	\$1,805	\$34
Madison	2018	\$11,435,460	\$0	\$1,021	\$0
	2019	\$11,707,566	\$0	\$1,069	\$0
	2020	\$11,763,679	\$0	\$1,185	\$0
	2021	\$11,647,443	\$0	\$1,189	\$0
	Total	\$46,554,148	\$0	\$4,447	\$0
Morehouse	2018	\$16,322,669	\$1,818,581	\$645	\$72
	2019	\$16,690,140	\$1,901,660	\$671	\$76
	2020	\$17,920,490	\$2,097,767	\$705	\$82
	2021	\$18,222,383	\$2,152,632	\$728	\$86
	Total	\$69,155,682	\$7,970,640	\$2,748	\$317
Natchitoches	2018	\$32,426,495	\$2,384,061	\$840	\$62
	2019	\$33,182,050	\$1,965,886	\$870	\$52
	2020	\$35,303,795	\$1,368,279	\$945	\$37
	2021	\$35,151,465	\$1,507,350	\$949	\$41
	Total	\$136,063,805	\$7,225,576	\$3,601	\$191

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
Orleans	2018	\$590,722,577	\$11,299,431	\$1,511	\$29
	2019	\$648,176,474	\$8,243,764	\$1,661	\$21
	2020	\$621,114,183	\$14,106,057	\$1,621	\$37
	2021	\$603,796,940	\$13,598,315	\$1,602	\$36
	Total	\$2,463,810,174	\$47,247,567	\$6,394	\$123
Ouachita	2018	\$117,262,636	\$6,206,081	\$759	\$40
	2019	\$121,202,737	\$5,590,978	\$791	\$36
	2020	\$127,340,809	\$5,026,680	\$796	\$31
	2021	\$129,353,839	\$4,326,064	\$815	\$27
	Total	\$495,160,021	\$21,149,803	\$3,161	\$135
Plaquemines	2018	\$65,100,833	\$6,368,750	\$2,784	\$272
	2019	\$68,323,116	\$5,543,103	\$2,945	\$239
	2020	\$67,751,132	\$2,867,250	\$2,887	\$122
	2021	\$61,252,981	\$1,996,177	\$2,629	\$86
	Total	\$262,428,062	\$16,775,280	\$11,245	\$719
Pointe Coupee	2018	\$26,303,967	\$1,852,518	\$1,202	\$85
	2019	\$25,448,721	\$2,121,728	\$1,171	\$98
	2020	\$33,842,587	\$2,550,018	\$1,636	\$123
	2021	\$29,911,767	\$2,109,910	\$1,469	\$104
	Total	\$115,507,042	\$8,634,174	\$5,458	\$408
Rapides	2018	\$97,491,657	\$17,710,431	\$748	\$136
	2019	\$94,960,134	\$18,975,575	\$732	\$146
	2020	\$98,905,998	\$17,354,279	\$763	\$134
	2021	\$110,941,343	\$6,860,702	\$862	\$53
	Total	\$402,299,132	\$60,900,987	\$3,105	\$470
Red River	2018	\$24,500,577	\$2,637,387	\$2,874	\$309

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
	2019	\$24,223,240	\$66,698	\$2,869	\$8
	2020	\$25,910,279	\$36,291	\$3,401	\$5
	2021	\$25,341,479	\$17,776	\$3,350	\$2
	Total	\$99,975,575	\$2,758,152	\$12,438	\$343
Richland	2018	\$17,362,960	\$3,821,256	\$859	\$189
	2019	\$17,127,835	\$3,593,588	\$851	\$179
	2020	\$17,920,151	\$3,615,656	\$896	\$181
	2021	\$19,501,666	\$1,593,774	\$985	\$80
	Total	\$71,912,612	\$12,624,274	\$3,589	\$630
Sabine	2018	\$17,182,529	\$115,138	\$719	\$5
	2019	\$19,564,531	\$558,701	\$819	\$23
	2020	\$20,887,662	\$478,476	\$944	\$22
	2021	\$23,874,489	\$401,376	\$1,079	\$18
	Total	\$81,509,211	\$1,553,691	\$3,542	\$68
St. Bernard	2018	\$50,165,475	\$11,901,349	\$1,072	\$254
	2019	\$57,724,032	\$9,955,105	\$1,222	\$211
	2020	\$56,939,719	\$8,884,244	\$1,299	\$203
	2021	\$56,166,536	\$7,671,549	\$1,269	\$173
	Total	\$220,995,762	\$38,412,247	\$4,854	\$844
St. Charles	2018	\$167,467,280	\$116,638,622	\$3,173	\$2,210
	2019	\$185,797,382	\$105,833,112	\$3,499	\$1,993
	2020	\$200,499,225	\$98,215,993	\$3,820	\$1,871
	2021	\$189,118,393	\$119,772,832	\$3,617	\$2,291
	Total	\$742,882,280	\$440,460,559	\$14,107	\$8,364
St. Helena	2018	\$7,078,024	\$13,539	\$695	\$1
	2019	\$7,307,875	\$18,009	\$721	\$2

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
	2020	\$7,707,950	\$12,725	\$708	\$1
	2021	\$8,111,027	\$9,618	\$743	\$1
	Total	\$30,204,876	\$53,891	\$2,868	\$5
St. James	2018	\$64,470,615	\$15,623,819	\$3,048	\$739
	2019	\$70,727,385	\$30,801,807	\$3,353	\$1,460
	2020	\$72,806,935	\$27,890,804	\$3,617	\$1,386
	2021	\$71,637,389	\$40,218,308	\$3,629	\$2,037
	Total	\$279,642,324	\$114,534,738	\$13,622	\$5,579
St. John the Baptist	2018	\$56,435,370	\$63,318,276	\$1,309	\$1,468
	2019	\$57,316,351	\$58,796,023	\$1,338	\$1,373
	2020	\$86,996,360	\$15,468,084	\$2,052	\$365
	2021	\$98,000,260	\$11,902,692	\$2,328	\$283
	Total	\$298,748,341	\$149,485,075	\$7,011	\$3,508
St. Landry	2018	\$36,729,912	\$691,442	\$444	\$8
	2019	\$38,135,946	\$656,593	\$464	\$8
	2020	\$39,182,356	\$595,700	\$476	\$7
	2021	\$39,360,240	\$1,381,322	\$480	\$17
	Total	\$153,408,454	\$3,325,057	\$1,864	\$40
St. Martin	2018	\$39,543,855	\$457,606	\$738	\$9
	2019	\$41,013,681	\$436,596	\$768	\$8
	2020	\$42,196,566	\$366,966	\$818	\$7
	2021	\$42,478,724	\$356,865	\$824	\$7
	Total	\$165,232,826	\$1,618,033	\$3,145	\$31
St. Mary	2018	\$57,862,082	\$7,828,028	\$1,161	\$157
	2019	\$59,048,811	\$7,552,948	\$1,197	\$153
	2020	\$58,092,899	\$8,275,973	\$1,182	\$168

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
	2021	\$54,404,424	\$7,883,763	\$1,128	\$163
	Total	\$229,408,216	\$31,540,712	\$4,668	\$642
St. Tammany	2018	\$300,836,864	\$1,542,348	\$1,166	\$6
	2019	\$311,107,094	\$1,704,945	\$1,195	\$7
	2020	\$333,976,700	\$1,339,059	\$1,261	\$5
	2021	\$340,753,377	\$1,049,037	\$1,265	\$4
	Total	\$1,286,674,035	\$5,635,389	\$4,889	\$21
Tangipahoa	2018	\$52,039,335	\$959,209	\$389	\$7
	2019	\$53,639,353	\$861,424	\$398	\$6
	2020	\$56,377,335	\$765,686	\$422	\$6
	2021	\$57,911,393	\$422,149	\$428	\$3
	Total	\$219,967,416	\$3,008,468	\$1,637	\$22
Tensas	2018	\$6,928,004	\$0	\$1,550	\$0
	2019	\$7,054,903	\$0	\$1,628	\$0
	2020	\$7,085,847	\$0	\$1,722	\$0
	2021	\$7,299,929	\$0	\$1,806	\$0
	Total	\$28,368,683	\$0	\$6,690	\$0
Terrebonne	2018	\$93,085,064	\$4,238,681	\$837	\$38
	2019	\$96,940,458	\$3,674,367	\$878	\$33
	2020	\$92,255,009	\$2,259,459	\$844	\$21
	2021	\$92,299,718	\$2,148,081	\$849	\$20
	Total	\$374,580,249	\$12,320,588	\$3,408	\$112
Union	2018	\$12,602,170	\$502,062	\$567	\$23
	2019	\$12,761,754	\$482,110	\$577	\$22
	2020	\$13,623,685	\$458,978	\$645	\$22
	2021	\$12,824,007	\$352,553	\$608	\$17

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
	Total	\$51,811,616	\$1,795,703	\$2,394	\$83
Vermilion	2018	\$30,017,430	\$688,026	\$501	\$11
	2019	\$29,649,020	\$458,070	\$498	\$8
	2020	\$32,030,783	\$498,558	\$559	\$9
	2021	\$31,585,566	\$109,553	\$552	\$2
	Total	\$123,282,799	\$1,754,207	\$2,108	\$30
Vernon	2018	\$17,426,186	\$67,490	\$362	\$1
	2019	\$17,996,555	\$33,423	\$379	\$1
	2020	\$18,477,519	\$31,975	\$380	\$1
	2021	\$20,399,473	\$68,329	\$425	\$1
	Total	\$74,299,733	\$201,217	\$1,547	\$4
Washington	2018	\$20,774,648	\$3,496,591	\$446	\$75
	2019	\$21,433,743	\$3,493,611	\$464	\$76
	2020	\$23,441,226	\$2,718,679	\$517	\$60
	2021	\$23,998,386	\$6,195,503	\$532	\$137
	Total	\$89,648,003	\$15,904,384	\$1,956	\$347
Webster	2018	\$26,172,106	\$2,099,594	\$675	\$54
	2019	\$27,114,430	\$1,972,699	\$707	\$51
	2020	\$28,827,452	\$1,952,884	\$782	\$53
	2021	\$28,041,841	\$1,730,452	\$775	\$48
	Total	\$110,155,829	\$7,755,629	\$2,934	\$207
West Baton Rouge	2018	\$49,174,023	\$34,369,307	\$1,863	\$1,302
	2019	\$52,792,785	\$36,139,266	\$1,995	\$1,366
	2020	\$55,532,188	\$30,245,347	\$2,039	\$1,110
	2021	\$62,418,527	\$24,579,591	\$2,246	\$884
	Total	\$219,917,523	\$125,333,511	\$8,153	\$4,647

Parish	Calendar Year	Total Amount		Per Capita Amount*	
		Taxes Levied	Taxes Exempted Through ITEP	Taxes Levied	Taxes Exempted Through ITEP
West Carroll	2018	\$4,714,184	\$0	\$429	\$0
	2019	\$5,037,916	\$0	\$465	\$0
	2020	\$4,924,277	\$0	\$508	\$0
	2021	\$5,045,931	\$0	\$526	\$0
	Total	\$19,722,308	\$0	\$1,920	\$0
West Feliciana	2018	\$26,985,241	\$4,098,533	\$1,742	\$265
	2019	\$30,428,983	\$3,817,666	\$1,955	\$245
	2020	\$35,114,923	\$2,948,757	\$2,302	\$193
	2021	\$35,375,663	\$2,370,245	\$2,283	\$153
	Total	\$127,904,810	\$13,235,201	\$8,277	\$857
Winn	2018	\$6,946,565	\$189,100	\$491	\$13
	2019	\$6,399,667	\$125,093	\$460	\$9
	2020	\$6,852,353	\$99,100	\$499	\$7
	2021	\$6,680,094	\$42,424	\$495	\$3
	Total	\$26,878,679	\$455,717	\$1,946	\$33
Grand Total	2018	\$4,839,315,724	\$1,440,333,412	\$1,039	\$309
	2019	\$5,134,386,673	\$1,330,536,780	\$1,104	\$286
	2020	\$5,247,059,214	\$1,207,132,933	\$1,128	\$260
	2021	\$5,273,271,119	\$1,484,091,489	\$1,140	\$321
	Total	\$20,494,032,730	\$5,462,094,614	\$4,411	\$1,176

* Per capita totals are equal to the total amount of taxes levied or exempted in calendar years 2018 through 2021, divided by the average population during the same four-year period.
 ** The amounts levied and exempted per capita in Cameron parish are high because the parish has several liquefied natural gas (LNG) facilities with \$34.2 billion in exempt property, and because the rest of the parish is sparsely populated, with 5,080 inhabitants as of 2021 according to the U.S. Census Bureau.
Note: Amounts in Appendix A may differ from amounts in Appendix B due to rounding.
Source: Prepared by legislative auditor’s staff using data from the Louisiana Tax Commission, Louisiana Department of Economic Development, and U.S. Census Bureau.

APPENDIX B: TAXES LEVIED VS. TAXES EXEMPT THROUGH ITEP BY PARISH BY INDUSTRY CALENDAR YEAR 2021

Note: North American Industrial Classification System (NAICS) codes are taken from LED's Fastlane data and are only available for exempt properties. Taxes levied are only available as a total for all industries, which includes business as well as residential properties. "Taxes Exempted" refers to taxes exempted through ITEP.

Parish	Description	\$ Amount of Taxes
Acadia	Taxes Exempted, 221 Utilities	\$135,865
	Taxes Exempted, 311 Food manufacturing	\$60,739
	Taxes Exempted, 325 Chemical manufacturing	\$17,465
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$152,996
	Taxes Exempted, All Industries Total	\$367,065
	Taxes Levied, All Industries Total	\$34,919,830
Allen	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$87,594
	Taxes Exempted, 321 Wood product manufacturing	\$231,698
	Taxes Exempted, 325 Chemical manufacturing	\$165,981
	Taxes Exempted, All Industries Total	\$485,273
	Taxes Levied, All Industries Total	\$18,773,293
Ascension	Taxes Exempted, 211 Oil and gas extraction	\$6,507
	Taxes Exempted, 311 Food manufacturing	\$31,148
	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$2,886
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$256,513
	Taxes Exempted, 325 Chemical manufacturing	\$115,055,306
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$132,990
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$206,792
	Taxes Exempted, 339 Miscellaneous manufacturing	\$47,503
	Taxes Exempted, 424 Merchant wholesalers, nondurable goods	\$686,685
	Taxes Exempted, 493 Warehousing and storage	\$248,218
	Taxes Exempted, 531 Real estate	\$12,392
	Taxes Exempted, Missing/Invalid NAICS Code	\$7,247,187
	Taxes Exempted, All Industries Total	\$123,934,127

Parish	Description	\$ Amount of Taxes
	Taxes Levied, All Industries Total	\$170,779,062
Assumption	Taxes Exempted, 325 Chemical manufacturing	\$508,362
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$5,720
	Taxes Exempted, 336 Transportation equipment manufacturing	\$7,708
	Taxes Exempted, All Industries Total	\$521,790
	Taxes Levied, All Industries Total	\$21,111,046
Avoyelles	Taxes Exempted, 332 Fabricated metal product manufacturing	\$62,474
	Taxes Exempted, All Industries Total	\$62,474
	Taxes Levied, All Industries Total	\$12,174,493
Beauregard	Taxes Exempted, 321 Wood product manufacturing	\$36,376
	Taxes Exempted, 322 Paper manufacturing	\$4,240,611
	Taxes Exempted, 325 Chemical manufacturing	\$266,789
	Taxes Exempted, All Industries Total	\$4,543,776
	Taxes Levied, All Industries Total	\$36,906,976
Bienville	Taxes Exempted, 325 Chemical manufacturing	\$73,320
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$392,924
	Taxes Exempted, All Industries Total	\$466,244
	Taxes Levied, All Industries Total	\$40,616,211
Bossier	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$381,329
	Taxes Exempted, 325 Chemical manufacturing	\$181
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$3,009
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$6,084
	Taxes Exempted, 331 Primary metal manufacturing	\$48,627
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$114,787
	Taxes Exempted, 333 Machinery manufacturing	\$351,100
	Taxes Exempted, 336 Transportation equipment manufacturing	\$7,739
	Taxes Exempted, 339 Miscellaneous manufacturing	\$9,698
	Taxes Exempted, 611 Educational services	\$220,408
	Taxes Exempted, All Industries Total	\$1,142,962
	Taxes Levied, All Industries Total	\$136,175,396
Caddo	Taxes Exempted, 221 Utilities	\$84,935
	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$4,347

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, 322 Paper manufacturing	\$813
	Taxes Exempted, 323 Printing and related support activities	\$2,369
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$641,675
	Taxes Exempted, 325 Chemical manufacturing	\$1,109,335
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$198,379
	Taxes Exempted, 331 Primary metal manufacturing	\$167,729
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$4,058
	Taxes Exempted, 333 Machinery manufacturing	\$125,980
	Taxes Exempted, 334 Computer and electronic product manufacturing	\$14,614
	Taxes Exempted, 335 Electrical equipment and appliance mfg.	\$24,659
	Taxes Exempted, 345 Invalid NAICS Code	\$49,183
	Taxes Exempted, All Industries Total	\$2,428,076
	Taxes Levied, All Industries Total	\$301,297,192
Calcasieu	Taxes Exempted, 221 Utilities	\$22,823,047
	Taxes Exempted, 311 Food manufacturing	\$517,866
	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$111,458
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$4,898,906
	Taxes Exempted, 325 Chemical manufacturing	\$241,332,637
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$37,723
	Taxes Exempted, 331 Primary metal manufacturing	\$404,137
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$261,444
	Taxes Exempted, 339 Miscellaneous manufacturing	\$20,421
	Taxes Exempted, Missing/Invalid NAICS Code	\$335,479
	Taxes Exempted, All Industries Total	\$270,743,118
	Taxes Levied, All Industries Total	\$285,298,965
Caldwell	Taxes Exempted, 333 Machinery manufacturing	\$2,733
	Taxes Exempted, 339 Miscellaneous manufacturing	\$433
	Taxes Exempted, All Industries Total	\$3,166
	Taxes Levied, All Industries Total	\$9,079,745
Cameron	Taxes Exempted, 325 Chemical manufacturing	\$704,750,300
	Taxes Exempted, All Industries Total	\$704,750,300
	Taxes Levied, All Industries Total	\$58,159,127
Catahoula	Taxes Exempted, All Industries Total	\$0

Parish	Description	\$ Amount of Taxes
	Taxes Levied, All Industries Total	\$4,176,496
Claiborne	Taxes Exempted, All Industries Total	\$0
	Taxes Levied, All Industries Total	\$9,882,673
Concordia	Taxes Exempted, 221 Utilities	\$65,134
	Taxes Exempted, 325 Chemical manufacturing	\$418,019
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$352,712
	Taxes Exempted, All Industries Total	\$835,865
	Taxes Levied, All Industries Total	\$16,467,699
De Soto	Taxes Exempted, 211 Oil and gas extraction	\$2,251,323
	Taxes Exempted, 212 Mining, except oil and gas	\$189,891
	Taxes Exempted, 221 Utilities	\$1,108,010
	Taxes Exempted, 322 Paper manufacturing	\$1,631,139
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$5,488
	Taxes Exempted, All Industries Total	\$5,185,851
	Taxes Levied, All Industries Total	\$85,534,026
East Baton Rouge	Taxes Exempted, 311 Food manufacturing	\$175,087
	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$19,610
	Taxes Exempted, 314 Textile product mills	\$110,512
	Taxes Exempted, 322 Paper manufacturing	\$6,675,371
	Taxes Exempted, 323 Printing and related support activities	\$58,444
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$7,498,960
	Taxes Exempted, 325 Chemical manufacturing	\$13,568,775
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$41,245
	Taxes Exempted, 331 Primary metal manufacturing	\$293,085
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$195,148
	Taxes Exempted, 333 Machinery manufacturing	\$3,587
	Taxes Exempted, 334 Computer and electronic product manufacturing	\$27,462
	Taxes Exempted, 335 Electrical equipment and appliance mfg.	\$20,712
	Taxes Exempted, 339 Miscellaneous manufacturing	\$19,725
	Taxes Exempted, Missing/Invalid NAICS Code	\$33,002
	Taxes Exempted, All Industries Total	\$28,740,725
	Taxes Levied, All Industries Total	\$564,355,846
East Carroll	Taxes Exempted, 311 Food manufacturing	\$7,398

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, All Industries Total	\$7,398
	Taxes Levied, All Industries Total	\$5,910,234
East Feliciana	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$785,331
	Taxes Exempted, All Industries Total	\$785,331
	Taxes Levied, All Industries Total	\$12,438,354
Evangeline	Taxes Exempted, 221 Utilities	\$114,996
	Taxes Exempted, 325 Chemical manufacturing	\$169,593
	Taxes Exempted, 333 Machinery manufacturing	\$37,979
	Taxes Exempted, Missing/Invalid NAICS Code	\$105,858
	Taxes Exempted, All Industries Total	\$428,426
	Taxes Levied, All Industries Total	\$18,279,277
Franklin	Taxes Exempted, All Industries Total	\$0
	Taxes Levied, All Industries Total	\$12,020,115
Grant	Taxes Exempted, 321 Wood product manufacturing	\$285,507
	Taxes Exempted, Missing/Invalid NAICS Code	\$113,680
	Taxes Exempted, All Industries Total	\$399,187
	Taxes Levied, All Industries Total	\$9,963,257
Iberia	Taxes Exempted, 311 Food manufacturing	\$75,842
	Taxes Exempted, 325 Chemical manufacturing	\$56,890
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$336,039
	Taxes Exempted, 333 Machinery manufacturing	\$19,865
	Taxes Exempted, 336 Transportation equipment manufacturing	\$63,683
	Taxes Exempted, 488 Support activities for transportation	\$7,978
	Taxes Exempted, 531 Real estate	\$43,262
	Taxes Exempted, All Industries Total	\$603,559
	Taxes Levied, All Industries Total	\$44,775,669
Iberville	Taxes Exempted, 213 Support activities for mining	\$1,557,777
	Taxes Exempted, 221 Utilities	\$91,626
	Taxes Exempted, 325 Chemical manufacturing	\$44,651,322
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$173,910
	Taxes Exempted, 335 Electrical equipment and appliance mfg.	\$71,600
	Taxes Exempted, Missing/Invalid NAICS Code	\$2,248,429
	Taxes Exempted, All Industries Total	\$48,794,664
	Taxes Levied, All Industries Total	\$79,898,545
Jackson	Taxes Exempted, 322 Paper manufacturing	\$2,588,051

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, Missing/Invalid NAICS Code	\$368,039
	Taxes Exempted, All Industries Total	\$2,956,090
	Taxes Levied, All Industries Total	\$20,658,367
Jefferson	Taxes Exempted, 221 Utilities	\$3,500,455
	Taxes Exempted, 311 Food manufacturing	\$431,946
	Taxes Exempted, 315 Apparel manufacturing	\$249
	Taxes Exempted, 323 Printing and related support activities	\$6,108
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$50,182
	Taxes Exempted, 325 Chemical manufacturing	\$871,685
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$1,057,826
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$101,372
	Taxes Exempted, 333 Machinery manufacturing	\$269,401
	Taxes Exempted, 335 Electrical equipment and appliance mfg.	\$8,523
	Taxes Exempted, 336 Transportation equipment manufacturing	\$29,687
	Taxes Exempted, All Industries Total	\$6,327,434
	Taxes Levied, All Industries Total	\$447,017,190
Jefferson Davis	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$126,189
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$116,036
	Taxes Exempted, Missing/Invalid NAICS Code	\$885
	Taxes Exempted, All Industries Total	\$243,110
	Taxes Levied, All Industries Total	\$27,462,274
La Salle	Taxes Exempted, 321 Wood product manufacturing	\$8,573,304
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$86,970
	Taxes Exempted, All Industries Total	\$8,660,274
	Taxes Levied, All Industries Total	\$13,061,486
Lafayette	Taxes Exempted, 131 Invalid NAICS Code	\$14,735
	Taxes Exempted, 211 Oil and gas extraction	\$3,808
	Taxes Exempted, 311 Food manufacturing	\$41,415
	Taxes Exempted, 321 Wood product manufacturing	\$8,955
	Taxes Exempted, 322 Paper manufacturing	\$34,501
	Taxes Exempted, 325 Chemical manufacturing	\$136,042
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$742,222

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$18,839
	Taxes Exempted, 331 Primary metal manufacturing	\$1,912
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$97,817
	Taxes Exempted, 333 Machinery manufacturing	\$925,008
	Taxes Exempted, 336 Transportation equipment manufacturing	\$31,530
	Taxes Exempted, 339 Miscellaneous manufacturing	\$393,028
	Taxes Exempted, 521 Monetary authorities - central bank	\$5,654
	Taxes Exempted, Missing/Invalid NAICS Code	\$10,830
	Taxes Exempted, All Industries Total	\$2,466,296
	Taxes Levied, All Industries Total	\$224,569,878
Lafourche	Taxes Exempted, 213 Support activities for mining	\$92,463
	Taxes Exempted, 323 Printing and related support activities	\$904
	Taxes Exempted, 325 Chemical manufacturing	\$971,474
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$2,446
	Taxes Exempted, 333 Machinery manufacturing	\$19,653
	Taxes Exempted, 336 Transportation equipment manufacturing	\$199,201
	Taxes Exempted, All Industries Total	\$1,286,141
	Taxes Levied, All Industries Total	\$89,528,164
Lincoln	Taxes Exempted, 321 Wood product manufacturing	\$296,731
	Taxes Exempted, 325 Chemical manufacturing	\$2,235,111
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$60,154
	Taxes Exempted, 333 Machinery manufacturing	\$24,410
	Taxes Exempted, 486 Pipeline transportation	\$336,075
	Taxes Exempted, 532 Rental and leasing services	\$7,022
	Taxes Exempted, Missing/Invalid NAICS Code	\$20,903
	Taxes Exempted, All Industries Total	\$2,980,406
	Taxes Levied, All Industries Total	\$40,421,428
Livingston	Taxes Exempted, 321 Wood product manufacturing	\$252,744
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$2,731
	Taxes Exempted, 325 Chemical manufacturing	\$41,341
	Taxes Exempted, 331 Primary metal manufacturing	\$475,099
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$235,597

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, 337 Furniture and related product manufacturing	\$105,908
	Taxes Exempted, All Industries Total	\$1,113,420
	Taxes Levied, All Industries Total	\$68,652,112
Madison	Taxes Exempted, All Industries Total	\$0
	Taxes Levied, All Industries Total	\$11,647,443
Morehouse	Taxes Exempted, 115 Agriculture and forestry support activities	\$43,159
	Taxes Exempted, 311 Food manufacturing	\$362,059
	Taxes Exempted, 321 Wood product manufacturing	\$1,673,599
	Taxes Exempted, 331 Primary metal manufacturing	\$73,815
	Taxes Exempted, All Industries Total	\$2,152,632
	Taxes Levied, All Industries Total	\$18,222,383
Natchitoches	Taxes Exempted, 321 Wood product manufacturing	\$494,246
	Taxes Exempted, 322 Paper manufacturing	\$420,705
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$102
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$21,417
	Taxes Exempted, 333 Machinery manufacturing	\$570,880
	Taxes Exempted, All Industries Total	\$1,507,350
	Taxes Levied, All Industries Total	\$35,151,465
Orleans	Taxes Exempted, 221 Utilities	\$5,774,255
	Taxes Exempted, 311 Food manufacturing	\$3,603,193
	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$54,548
	Taxes Exempted, 323 Printing and related support activities	\$229,108
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$262,714
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$3,662
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$4,326
	Taxes Exempted, 336 Transportation equipment manufacturing	\$351,350
	Taxes Exempted, 339 Miscellaneous manufacturing	\$1,034,933
	Taxes Exempted, Missing/Invalid NAICS Code	\$2,280,226
	Taxes Exempted, All Industries Total	\$13,598,315
	Taxes Levied, All Industries Total	\$603,796,940
Ouachita	Taxes Exempted, 221 Utilities	\$348,899
	Taxes Exempted, 322 Paper manufacturing	\$3,189,908

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, 323 Printing and related support activities	\$9,329
	Taxes Exempted, 325 Chemical manufacturing	\$256,020
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$113,549
	Taxes Exempted, 331 Primary metal manufacturing	\$6,800
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$34,273
	Taxes Exempted, 333 Machinery manufacturing	\$272,200
	Taxes Exempted, 423 Merchant wholesalers, durable goods	\$85,133
	Taxes Exempted, Missing/Invalid NAICS Code	\$9,953
	Taxes Exempted, All Industries Total	\$4,326,064
	Taxes Levied, All Industries Total	\$129,353,839
Plaquemines	Taxes Exempted, 311 Food manufacturing	\$309,981
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$727,743
	Taxes Exempted, 325 Chemical manufacturing	\$305,186
	Taxes Exempted, 333 Machinery manufacturing	\$12,087
	Taxes Exempted, 336 Transportation equipment manufacturing	\$537,707
	Taxes Exempted, 561 Administrative and support services	\$103,473
	Taxes Exempted, All Industries Total	\$1,996,177
	Taxes Levied, All Industries Total	\$61,252,981
Pointe Coupee	Taxes Exempted, 221 Utilities	\$1,911,744
	Taxes Exempted, 311 Food manufacturing	\$150,770
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$31,461
	Taxes Exempted, Missing/Invalid NAICS Code	\$15,936
	Taxes Exempted, All Industries Total	\$2,109,911
	Taxes Levied, All Industries Total	\$29,911,767
Rapides	Taxes Exempted, 115 Agriculture and forestry support activities	\$143
	Taxes Exempted, 221 Utilities	\$1,162,519
	Taxes Exempted, 321 Wood product manufacturing	\$85,109
	Taxes Exempted, 325 Chemical manufacturing	\$4,581,030
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$474,254
	Taxes Exempted, 331 Primary metal manufacturing	\$97,598
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$221,103
	Taxes Exempted, 335 Electrical equipment and appliance mfg.	\$6,494

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, 336 Transportation equipment manufacturing	\$198,397
	Taxes Exempted, Missing/Invalid NAICS Code	\$34,055
	Taxes Exempted, All Industries Total	\$6,860,702
	Taxes Levied, All Industries Total	\$110,941,343
Red River	Taxes Exempted, 321 Wood product manufacturing	\$17,776
	Taxes Exempted, All Industries Total	\$17,776
	Taxes Levied, All Industries Total	\$25,341,479
Richland	Taxes Exempted, 311 Food manufacturing	\$263,115
	Taxes Exempted, 325 Chemical manufacturing	\$1,237,514
	Taxes Exempted, 331 Primary metal manufacturing	\$88,684
	Taxes Exempted, 493 Warehousing and storage	\$4,461
	Taxes Exempted, All Industries Total	\$1,593,774
	Taxes Levied, All Industries Total	\$19,501,666
Sabine	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$76,817
	Taxes Exempted, 321 Wood product manufacturing	\$274,925
	Taxes Exempted, 325 Chemical manufacturing	\$48,843
	Taxes Exempted, 336 Transportation equipment manufacturing	\$791
	Taxes Exempted, All Industries Total	\$401,376
	Taxes Levied, All Industries Total	\$23,874,489
St. Bernard	Taxes Exempted, 211 Oil and gas extraction	\$821
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$7,670,728
	Taxes Exempted, All Industries Total	\$7,671,549
	Taxes Levied, All Industries Total	\$56,166,536
St. Charles	Taxes Exempted, 211 Oil and gas extraction	\$142,212
	Taxes Exempted, 221 Utilities	\$50,118,133
	Taxes Exempted, 311 Food manufacturing	\$3,653,042
	Taxes Exempted, 322 Paper manufacturing	\$19,856
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$50,885,623
	Taxes Exempted, 325 Chemical manufacturing	\$14,077,668
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$121,669
	Taxes Exempted, Missing/Invalid NAICS Code	\$754,630
	Taxes Exempted, All Industries Total	\$119,772,833
	Taxes Levied, All Industries Total	\$189,118,393
St. Helena	Taxes Exempted, 325 Chemical manufacturing	\$9,618

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, All Industries Total	\$9,618
	Taxes Levied, All Industries Total	\$8,111,027
St. James	Taxes Exempted, 221 Utilities	\$402,570
	Taxes Exempted, 311 Food manufacturing	\$1,546,351
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$6,670,177
	Taxes Exempted, 325 Chemical manufacturing	\$30,942,532
	Taxes Exempted, 331 Primary metal manufacturing	\$518,609
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$17,834
	Taxes Exempted, Missing/Invalid NAICS Code	\$120,236
	Taxes Exempted, All Industries Total	\$40,218,309
	Taxes Levied, All Industries Total	\$71,637,389
St. John the Baptist	Taxes Exempted, 289 Invalid NAICS Code	\$72,676
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$10,490,711
	Taxes Exempted, 325 Chemical manufacturing	\$978,987
	Taxes Exempted, 331 Primary metal manufacturing	\$360,318
	Taxes Exempted, All Industries Total	\$11,902,692
	Taxes Levied, All Industries Total	\$98,000,260
St. Landry	Taxes Exempted, 311 Food manufacturing	\$118,955
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$382,906
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$110,732
	Taxes Exempted, 331 Primary metal manufacturing	\$34,533
	Taxes Exempted, Missing/Invalid NAICS Code	\$734,197
	Taxes Exempted, All Industries Total	\$1,381,323
	Taxes Levied, All Industries Total	\$39,360,240
St. Martin	Taxes Exempted, 213 Support activities for mining	\$5,282
	Taxes Exempted, 311 Food manufacturing	\$49,537
	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$3,790
	Taxes Exempted, 331 Primary metal manufacturing	\$438
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$17,052
	Taxes Exempted, 333 Machinery manufacturing	\$266,450
	Taxes Exempted, 334 Computer and electronic product manufacturing	\$3,477
	Taxes Exempted, 336 Transportation equipment manufacturing	\$10,328

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, Missing/Invalid NAICS Code	\$511
	Taxes Exempted, All Industries Total	\$356,865
	Taxes Levied, All Industries Total	\$42,478,724
St. Mary	Taxes Exempted, 211 Oil and gas extraction	\$924,433
	Taxes Exempted, 212 Mining, except oil and gas	\$98,190
	Taxes Exempted, 213 Support activities for mining	\$780
	Taxes Exempted, 221 Utilities	\$2,668,850
	Taxes Exempted, 311 Food manufacturing	\$276,387
	Taxes Exempted, 325 Chemical manufacturing	\$968,993
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$90,711
	Taxes Exempted, 333 Machinery manufacturing	\$700,318
	Taxes Exempted, 336 Transportation equipment manufacturing	\$888,440
	Taxes Exempted, 339 Miscellaneous manufacturing	\$6,900
	Taxes Exempted, Missing/Invalid NAICS Code	\$1,259,761
	Taxes Exempted, All Industries Total	\$7,883,763
	Taxes Levied, All Industries Total	\$54,404,424
St. Tammany	Taxes Exempted, 311 Food manufacturing	\$284,984
	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$93,321
	Taxes Exempted, 314 Textile product mills	\$1,977
	Taxes Exempted, 321 Wood product manufacturing	\$6,569
	Taxes Exempted, 323 Printing and related support activities	\$162,572
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$6,875
	Taxes Exempted, 333 Machinery manufacturing	\$43,859
	Taxes Exempted, 336 Transportation equipment manufacturing	\$77,344
	Taxes Exempted, Missing/Invalid NAICS Code	\$371,536
	Taxes Exempted, All Industries Total	\$1,049,037
	Taxes Levied, All Industries Total	\$340,753,377
Tangipahoa	Taxes Exempted, 311 Food manufacturing	\$161,437
	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$2,662
	Taxes Exempted, 314 Textile product mills	\$46,050
	Taxes Exempted, 322 Paper manufacturing	\$14,863
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$54,606
	Taxes Exempted, 325 Chemical manufacturing	\$49,421

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$64,965
	Taxes Exempted, 331 Primary metal manufacturing	\$5,751
	Taxes Exempted, 333 Machinery manufacturing	\$2,196
	Taxes Exempted, 336 Transportation equipment manufacturing	\$20,197
	Taxes Exempted, All Industries Total	\$422,148
	Taxes Levied, All Industries Total	\$57,911,393
Tensas	Taxes Exempted, All Industries Total	\$0
	Taxes Levied, All Industries Total	\$7,299,929
Terrebonne	Taxes Exempted, 211 Oil and gas extraction	\$37,875
	Taxes Exempted, 213 Support activities for mining	\$26,379
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$4,412
	Taxes Exempted, 331 Primary metal manufacturing	\$15,095
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$890,334
	Taxes Exempted, 333 Machinery manufacturing	\$955,807
	Taxes Exempted, 336 Transportation equipment manufacturing	\$168,264
	Taxes Exempted, 339 Miscellaneous manufacturing	\$24,264
	Taxes Exempted, 531 Real estate	\$18,020
	Taxes Exempted, Missing/Invalid NAICS Code	\$7,630
	Taxes Exempted, All Industries Total	\$2,148,080
	Taxes Levied, All Industries Total	\$92,299,718
Union	Taxes Exempted, 311 Food manufacturing	\$352,553
	Taxes Exempted, All Industries Total	\$352,553
	Taxes Levied, All Industries Total	\$12,824,007
Vermilion	Taxes Exempted, 311 Food manufacturing	\$85,826
	Taxes Exempted, 325 Chemical manufacturing	\$12,833
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$10,893
	Taxes Exempted, All Industries Total	\$109,552
	Taxes Levied, All Industries Total	\$31,585,566
Vernon	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$47,940
	Taxes Exempted, 321 Wood product manufacturing	\$20,389
	Taxes Exempted, All Industries Total	\$68,329
	Taxes Levied, All Industries Total	\$20,399,473
Washington	Taxes Exempted, 221 Utilities	\$1,058,400
	Taxes Exempted, 322 Paper manufacturing	\$5,108,392

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$28,711
	Taxes Exempted, All Industries Total	\$6,195,503
	Taxes Levied, All Industries Total	\$23,998,386
Webster	Taxes Exempted, 321 Wood product manufacturing	\$3,817
	Taxes Exempted, 322 Paper manufacturing	\$78,643
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$90,381
	Taxes Exempted, 325 Chemical manufacturing	\$52,483
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$139,990
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$251
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$559
	Taxes Exempted, 333 Machinery manufacturing	\$17,559
	Taxes Exempted, 336 Transportation equipment manufacturing	\$24,454
	Taxes Exempted, 486 Pipeline transportation	\$1,322,315
	Taxes Exempted, All Industries Total	\$1,730,452
	Taxes Levied, All Industries Total	\$28,041,841
West Baton Rouge	Taxes Exempted, 211 Oil and gas extraction	\$19,698
	Taxes Exempted, 237 Heavy and civil engineering construction	\$687,435
	Taxes Exempted, 311 Food manufacturing	\$79,777
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$4,755,213
	Taxes Exempted, 325 Chemical manufacturing	\$18,212,693
	Taxes Exempted, 331 Primary metal manufacturing	\$136,110
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$100,315
	Taxes Exempted, 339 Miscellaneous manufacturing	\$289,699
	Taxes Exempted, Missing/Invalid NAICS Code	\$298,649
	Taxes Exempted, All Industries Total	\$24,579,589
	Taxes Levied, All Industries Total	\$62,418,527
West Carroll	Taxes Exempted, All Industries Total	\$0
	Taxes Levied, All Industries Total	\$5,045,931
West Feliciana	Taxes Exempted, 221 Utilities	\$2,138,271
	Taxes Exempted, 322 Paper manufacturing	\$216,821
	Taxes Exempted, Missing/Invalid NAICS Code	\$15,154
	Taxes Exempted, All Industries Total	\$2,370,246
	Taxes Levied, All Industries Total	\$35,375,663

Parish	Description	\$ Amount of Taxes
Winn	Taxes Exempted, 321 Wood product manufacturing	\$42,424
	Taxes Exempted, All Industries Total	\$42,424
	Taxes Levied, All Industries Total	\$6,680,094
Statewide Total	Taxes Exempted, 115 Agriculture and forestry support activities	\$43,302
	Taxes Exempted, 131 Invalid NAICS Code	\$14,735
	Taxes Exempted, 211 Oil and gas extraction	\$3,386,677
	Taxes Exempted, 212 Mining, except oil and gas	\$288,081
	Taxes Exempted, 213 Support activities for mining	\$1,682,681
	Taxes Exempted, 221 Utilities	\$93,507,709
	Taxes Exempted, 237 Heavy and civil engineering construction	\$687,435
	Taxes Exempted, 289 Invalid NAICS Code	\$72,676
	Taxes Exempted, 311 Food manufacturing	\$12,639,408
	Taxes Exempted, 312 Beverage and tobacco product manufacturing	\$631,162
	Taxes Exempted, 314 Textile product mills	\$158,539
	Taxes Exempted, 315 Apparel manufacturing	\$249
	Taxes Exempted, 321 Wood product manufacturing	\$12,304,169
	Taxes Exempted, 322 Paper manufacturing	\$24,219,674
	Taxes Exempted, 323 Printing and related support activities	\$468,834
	Taxes Exempted, 324 Petroleum and coal products manufacturing	\$96,571,013
	Taxes Exempted, 325 Chemical manufacturing	\$1,198,133,749
	Taxes Exempted, 326 Plastics and rubber products manufacturing	\$2,843,199
	Taxes Exempted, 327 Nonmetallic mineral product manufacturing	\$734,624
	Taxes Exempted, 331 Primary metal manufacturing	\$2,728,340
	Taxes Exempted, 332 Fabricated metal product manufacturing	\$4,070,244
	Taxes Exempted, 333 Machinery manufacturing	\$4,621,072
	Taxes Exempted, 334 Computer and electronic product manufacturing	\$45,553
	Taxes Exempted, 335 Electrical equipment and appliance mfg.	\$131,988
	Taxes Exempted, 336 Transportation equipment manufacturing	\$2,616,820
	Taxes Exempted, 337 Furniture and related product manufacturing	\$105,908
	Taxes Exempted, 339 Miscellaneous manufacturing	\$1,846,604
	Taxes Exempted, 345 Invalid NAICS Code	\$49,183

Parish	Description	\$ Amount of Taxes
	Taxes Exempted, 423 Merchant wholesalers, durable goods	\$85,133
	Taxes Exempted, 424 Merchant wholesalers, nondurable goods	\$686,685
	Taxes Exempted, 486 Pipeline transportation	\$1,658,390
	Taxes Exempted, 488 Support activities for transportation	\$7,978
	Taxes Exempted, 493 Warehousing and storage	\$252,679
	Taxes Exempted, 521 Monetary authorities - central bank	\$5,654
	Taxes Exempted, 531 Real estate	\$73,674
	Taxes Exempted, 532 Rental and leasing services	\$7,022
	Taxes Exempted, 561 Administrative and support services	\$103,473
	Taxes Exempted, 611 Educational services	\$220,408
	Taxes Exempted, Missing/Invalid NAICS Code	\$16,386,766
Taxes Exempted, All Industries Total		\$1,484,091,490
Taxes Levied, All Industries Total		\$5,273,271,119
<p>Note: Amounts in Appendix A may differ from amounts in Appendix B due to rounding. Source: Prepared by legislative auditor's staff using data from the Louisiana Tax Commission and Louisiana Department of Economic Development, as well as NAICS code definitions from the U.S. Bureau of Labor Statistics.</p>		

APPENDIX C: SUMMARY OF ITEP RULES JUNE 2016 TO PRESENT

Program Provision	Date Advance Notification Filed			
	Prior to June 24, 2016	June 24, 2016 through October 20, 2016	October 21, 2016 through June 30, 2018	July 1, 2018 to present
Local Approval Requirement*	No	Yes	Yes	Yes
Job Creation or Retention Requirement	No	Yes	Yes	Yes
Advance Notification Filing Requirement Prior to Beginning Construction/Installation	Yes, except not required for Miscellaneous Capital Additions	Yes	Yes	Yes
Maintenance Capital and Required Environmental Upgrades Eligible for Exemptions	Yes	No	No	No
Miscellaneous Capital Additions (projects valued at \$5 million or less) Eligible for Exemptions	Yes	No	No	No
Exemption Duration	<ul style="list-style-type: none"> • 5-year original term • 5-year renewal 	<ul style="list-style-type: none"> • 5-year original term • 5-year renewal 	<p>LAC 13:I.501(C)(3) gives the applicant the option of following the 2017 or 2018 rules:</p> <p>If electing to follow the 2017 rules:</p> <ul style="list-style-type: none"> • 5-year original term • 3-year renewal <p style="text-align: center;">-or-</p> <p>If electing to follow the 2018 rules:</p> <ul style="list-style-type: none"> • 5-year original term • 5-year renewal 	<ul style="list-style-type: none"> • 5-year original term • 5-year renewal

Program Provision	Date Advance Notification Filed			
	Prior to June 24, 2016	June 24, 2016 through October 20, 2016	October 21, 2016 through June 30, 2018	July 1, 2018 to present
Percent of Value Exempted	Up to 100%	Up to 100%	<p>LAC 13:I.501(C)(3) gives the applicant the option of following the 2017 or 2018 rules:</p> <p>If electing to follow the 2017 rules:</p> <ul style="list-style-type: none"> • 100% during original term • 80% during renewal <p>-or-</p> <p>If electing to follow the 2018 rules:</p> <ul style="list-style-type: none"> • 80% for original and renewal contract (93% for ITEP mega projects**) 	80% for original and renewal contract (93% for ITEP mega projects)
<p>* The C&I Board passed a resolution in February 2020 stating that an interested party may appeal the rejection of an exemption by a local governing body after action by the C&I Board approving the exemption in accordance with ITEP rules upon grounds that the rejection is for reasons in conflict with the ITEP Rules. This includes allegations that a local governing body rejecting the exemption has guidelines that contradict the ITEP rules.</p> <p>** ITEP "Mega-Projects" are defined in LAC 13:I.502 as a manufacturing establishment that provides all of the following: 1) 500 jobs, employed directly, only, and otherwise meeting the definition of jobs, which shall generate a minimum of \$20,000,000 in net new payroll within three years of the beginning of operations; and 2) a minimum of \$100,000,000 in capital expenditures. This definition for ITEP purposes is separate from the definition of a mega project for the Mega Projects Development Fund program in R.S. 51:2365.</p> <p>Source: Prepared by legislative auditor's staff using Executive Orders JBE 16-26 and 16-73, Louisiana Administrative Code 13:I.501 <i>et seq.</i>, and Louisiana Register issues for June 2017 and August 2018.</p>				