

**Louisiana Sales and Use Tax Commission for Remote Sellers**  
**Draft FY 2025-26 Budget**

|                                             | FY 2022-23<br>final | FY 2023-24<br>Final | FY 2024-25 Budget | FY 2024-25 as of<br>4.30.25 | FY 2025-26 Proposed<br>Budget |
|---------------------------------------------|---------------------|---------------------|-------------------|-----------------------------|-------------------------------|
| <b>Revenue</b>                              |                     |                     |                   |                             |                               |
| 1% Commission Administration Fee            | \$ 5,411,708.11     | \$ 6,166,177.53     | \$ 4,500,000.00   | \$ 6,272,267.02             | \$ 5,500,000.00               |
| <b>Expense</b>                              |                     |                     |                   |                             |                               |
| <b>Operating Expenses</b>                   |                     |                     |                   |                             |                               |
| Bank Service Charges                        | \$ 113.35           | \$ -                | \$ 2,000.00       | \$ -                        | \$ 2,000.00                   |
| Professional Dues/Services                  | \$ 1,748.00         | \$ 525.00           | \$ 650.00         | \$ 525.00                   | \$ 650.00                     |
| Equipment Expense                           | \$ 3,301.17         | \$ -                | \$ 4,500.00       | \$ -                        | \$ 4,500.00                   |
| IT Services                                 | \$ 14,137.18        | \$ 17,625.05        | \$ 45,000.00      | \$ 22,295.26                | \$ 55,000.00                  |
| Office Supplies                             | \$ 2,168.59         | \$ 3,627.94         | \$ 24,000.00      | \$ 7,306.94                 | \$ 24,000.00                  |
| Postage                                     | \$ -                | \$ 1,570.95         | \$ 100,000.00     | \$ 7,415.19                 | \$ 60,000.00                  |
| Payroll Expenses                            | \$ 2,332.35         | \$ 2,924.26         | \$ 2,550.00       | \$ 2,273.80                 | \$ 2,720.00                   |
| Rent Expense                                | \$ 47,158.64        | \$ 47,769.60        | \$ 50,000.00      | \$ 47,404.75                | \$ 52,000.00                  |
| Furniture Expense                           | \$ 125,629.43       | \$ -                | \$ 2,500.00       | \$ -                        | \$ 5,000.00                   |
| Software                                    | \$ 5,848.57         | \$ 2,494.40         | \$ 13,720.00      | \$ 12,802.15                | \$ 20,000.00                  |
| Telephone/Internet Expense                  | \$ 7,496.45         | \$ 7,462.10         | \$ 16,000.00      | \$ 6,870.62                 | \$ 16,000.00                  |
| Other                                       | \$ -                | \$ 1,348.20         | \$ 5,000.00       | \$ 7.50                     | \$ 5,000.00                   |
| <b>Total Operating Expenses</b>             | \$ 209,933.73       | \$ 85,347.50        | \$ 265,920.00     | \$ 106,901.21               | \$ 246,870.00                 |
| <b>Personnel Expenses</b>                   |                     |                     |                   |                             |                               |
| Benefits                                    | \$ 203,440.42       | \$ 295,206.05       | \$ 819,920.01     | \$ 291,120.44               | \$ 975,363.48                 |
| Salaries                                    | \$ 283,211.65       | \$ 529,977.15       | \$ 1,179,314.66   | \$ 475,332.05               | \$ 1,523,722.02               |
| Personnel Expenses - Other                  | \$ -                | \$ -                | \$ -              | \$ -                        | \$ -                          |
| <b>Total Personnel Expenses</b>             | \$ 486,652.07       | \$ 825,183.20       | \$ 1,999,234.67   | \$ 766,452.49               | \$ 2,499,085.50               |
| <b>Professional Services</b>                |                     |                     |                   |                             |                               |
| Statistician                                | \$ -                | \$ -                | \$ 15,000.00      | \$ -                        | \$ 15,000.00                  |
| Financial Services                          | \$ 184,999.00       | \$ 149,322.00       | \$ 150,000.00     | \$ 119,507.75               | \$ 195,000.00                 |
| Legal/Policy Services                       | \$ 13,056.75        | \$ 33,735.25        | \$ 130,000.00     | \$ 93,619.70                | \$ 130,000.00                 |
| <b>Total Professional Services</b>          | \$ 198,055.75       | \$ 183,057.25       | \$ 295,000.00     | \$ 213,127.45               | \$ 340,000.00                 |
| <b>Total Contract Audit Costs</b>           | \$ -                | \$ -                | \$ 300,000.00     | \$ -                        | \$ 300,000.00                 |
| <b>System Development/Maintenance</b>       |                     |                     |                   |                             |                               |
| Avenu Annual                                | \$ 99,999.00        | \$ 104,998.95       | \$ 110,000.00     | \$ 108,201.40               | \$ 110,000.00                 |
| Avenu Development                           | \$ 46,860.00        | \$ 31,680.00        | \$ 239,000.00     | \$ -                        | \$ 491,000.00                 |
| <b>Total System Development/Maintenance</b> | \$ 146,859.00       | \$ 136,678.95       | \$ 349,000.00     | \$ 108,201.40               | \$ 601,000.00                 |
| <b>Travel Expense</b>                       | \$ 7,774.46         | \$ 13,181.88        | \$ 40,000.00      | \$ 11,829.88                | \$ 40,000.00                  |
| <b>Due to Other Agencies</b>                |                     |                     |                   |                             |                               |
| Legislative Auditor Fees                    | \$ 23,103.00        | \$ 42,892.00        | \$ 55,575.00      | \$ 55,575.00                | \$ 53,922.00                  |
| Civil Service Fees                          |                     |                     | \$ 3,000.00       | \$ 2,306.00                 | \$ 4,500.00                   |
| Office of Risk Management Fees              |                     |                     | \$ 2,500.00       | \$ 2,237.00                 | \$ 3,000.00                   |
| <b>Total Due to Other Agencies</b>          |                     | \$ 42,892.00        | \$ 61,075.00      | \$ 60,118.00                | \$ 61,422.00                  |
| <b>Expenses</b>                             | \$ 1,049,275.01     | \$ 1,286,340.78     | \$ 3,310,229.67   | \$ 1,266,630.43             | \$ 4,088,377.50               |
| <b>Projected Unused 1%</b>                  | \$ 4,339,330.10     | \$ 4,879,836.75     | \$ 1,189,770.33   | \$ 5,005,636.59             | \$ 1,411,622.50               |
| <b>Total Expense</b>                        | \$ 5,388,605.11     | \$ 6,166,177.53     | \$ 4,500,000.00   | \$ 6,272,267.02             | \$ 5,500,000.00               |