

**Louisiana Sales and Use Tax Commission for Remote Sellers
Draft FY 2026-27 Budget**

	FY 2023-24 Final	FY 2024-25 Final	FY 2025-26 Budget	FY 2025-26 as of 4/6/26	FY 2026-27 Proposed Budget	Increase/Decrease
Revenue						
1% Commission Administration Fee	\$ 6,166,177.53	\$ 7,588,976.39	\$ 9,000,000.00	\$ 5,349,548.25	\$ 10,800,000.00	\$ 1,800,000.00
Expense						
Operating Expenses						
Bank Service Charges	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
Professional Dues/Services	\$ 525.00	\$ 525.00	\$ 650.00	\$ 525.00	\$ 650.00	\$ -
Equipment Expense	\$ -	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -
IT Services	\$ 17,625.05	\$ 28,229.85	\$ 55,000.00	\$ 25,965.22	\$ 75,000.00	\$ 20,000.00
Office Supplies	\$ 3,627.94	\$ 7,306.94	\$ 24,000.00	\$ 5,057.52	\$ 27,600.00	\$ 3,600.00
Postage	\$ 1,570.95	\$ 7,415.95	\$ 60,000.00	\$ 3,950.39	\$ 60,000.00	\$ -
Payroll Expenses	\$ 2,924.26	\$ 2,693.74	\$ 2,720.00	\$ 2,190.73	\$ 2,720.00	\$ -
Rent Expense	\$ 47,769.60	\$ 47,404.75	\$ 108,000.00	\$ 35,138.05	\$ 127,000.00	\$ 19,000.00
Furniture Expense	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 5,000.00	\$ (295,000.00)
Software	\$ 2,494.40	\$ 13,531.14	\$ 20,000.00	\$ 17,266.55	\$ 33,000.00	\$ 13,000.00
Telephone/Internet Expense	\$ 7,462.10	\$ 7,491.00	\$ 16,000.00	\$ 5,354.39	\$ 22,000.00	\$ 6,000.00
Other	\$ 1,348.20	\$ 7.50	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
Total Operating Expenses	\$ 85,347.50	\$ 114,605.87	\$ 597,870.00	\$ 95,447.85	\$ 364,470.00	\$ (233,400.00)
Personnel Expenses						
Benefits	\$ 295,206.05	\$ 275,282.65	\$ 975,363.48	\$ 214,876.16	\$ 1,247,074.97	\$ 271,711.49
Salaries	\$ 529,977.15	\$ 572,046.25	\$ 1,523,722.02	\$ 458,040.48	\$ 1,697,715.18	\$ 173,993.16
Personnel Expenses - Other		\$ -	\$ -		\$ -	\$ -
Total Personnel Expenses	\$ 825,183.20	\$ 847,328.90	2,499,085.50	672,916.64	\$ 2,944,790.15	\$ 445,704.65
Professional Services						
Statistician	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -
Financial Services	\$ 149,322.00	\$ 132,312.45	\$ 195,000.00	\$ 84,390.00	\$ 195,000.00	\$ -
Legal/Policy Services	\$ 33,735.25	\$ 99,385.75	\$ 130,000.00	\$ 66,672.95	\$ 130,000.00	\$ -
Total Professional Services	\$ 183,057.25	\$ 231,698.20	340,000.00	151,062.95	340,000.00	\$ -
Total Contract Audit Costs	\$ -	\$ -	300,000.00	\$ -	300,000.00	\$ -
System Development/Maintenance						
Avenu Annual	\$ 104,998.95	\$ 108,201.40	\$ 715,400.00	\$ 113,556.37	\$ 750,000.00	\$ 34,600.00

Avenu Development	\$ 31,680.00	\$ 25,410.02	\$ 491,000.00	\$ 155,925.00	\$ 491,000.00	\$ -
Total System Development/Maintenance	\$ 136,678.95	\$ 133,611.42	1,206,400.00	\$ 269,481.37	1,241,000.00	\$ 34,600.00
Travel Expense	\$ 13,181.88	\$ 13,660.54	\$ 40,000.00	\$ 8,731.72	\$ 40,000.00	\$ -
Due to Other Agencies						
Legislative Auditor Fees	\$ 42,892.00	\$ 55,575.00	\$ 53,922.00	\$ 53,922.00	\$ 55,007.00	\$ 1,085.00
Civil Service Fees		\$ 2,306.00	\$ 3,900.00	\$ 2,183.00	\$ 6,000.00	\$ 2,100.00
Office of Risk Management Fees		\$ 2,237.00	\$ 3,600.00	\$ 3,599.00	\$ 4,000.00	\$ 400.00
Total Due to Other Agencies	\$ 42,892.00	\$ 60,118.00	\$ 61,422.00	\$ 59,704.00	\$ 65,007.00	\$ 3,585.00
Expenses	\$ 1,286,340.78	\$ 1,401,022.93	\$ 5,044,777.50	\$ 1,257,344.53	\$ 5,295,267.15	\$ 250,489.65
Projected Unused 1%	\$ 4,879,836.75	\$ 6,187,953.46	\$ 3,955,222.50	\$ 4,092,203.72	\$ 5,504,732.85	\$ 1,549,510.35
Total Expense	\$ 6,166,177.53	\$ 7,588,976.39	\$ 9,000,000.00	\$ 5,349,548.25	\$ 10,800,000.00	\$ 1,800,000.00