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

	FY 2022-23 final	FY 2023-24 Final	FY 2024-25 Budget	FY 2024-25 as of 4.30.25	FY 2025-26 Proposed Budget
Revenue					
1% Commission Administration Fee	**$ 5,411,708.11**	**$ 6,166,177.53**	**$ 4,500,000.00**	**$ 4,974,780.20**	**$ 5,000,000.00**
Expense					
Operating Expenses					
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	$ 16,418.95	$ 50,000.00
Office Supplies	$ 2,168.59	$ 3,627.94	$ 18,000.00	$ 6,278.78	$ 18,000.00
Postage	$ -	$ 1,570.95	$ 100,000.00	$ 7,311.96	$ 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	$ 38,864.50	$ 52,000.00
Furniture Expense	$ 125,629.43	$ -	$ 2,500.00	$ -	$ 2,500.00
Software	$ 5,848.57	$ 2,494.40	$ 13,720.00	$ 11,838.31	$ 20,000.00
Telephone/Internet Expense	$ 7,496.45	$ 7,462.10	$ 16,000.00	$ 4,950.77	$ 16,000.00
Other	$ -	$ 1,348.20	$ 5,000.00	$ 7.50	$ 5,000.00
Total Operating Expenses	$ 209,933.73	$ 85,347.50	$ 259,920.00	$ 88,469.57	$ 233,370.00
Personnel Expenses					
Benefits	$ 203,440.42	$ 295,206.05	$ 819,920.01	$ 218,979.19	$ 772,369.43
Salaries	$ 283,211.65	$ 529,977.15	$ 1,179,314.66	$ 406,370.82	$ 1,200,273.14
Personnel Expenses - Other	$ -		$ -	$ -	$ -
Total Personnel Expenses	$ 486,652.07	$ 825,183.20	1,999,234.67	$ 625,350.01	1,972,642.57
Professional Services					
Statistician	$ -	$ -	$ 15,000.00	$ -	$ 15,000.00
Financial Services	$ 184,999.00	$ 149,322.00	$ 150,000.00	$ 103,149.00	$ 150,000.00
Legal/Policy Services	$ 13,056.75	$ 33,735.25	$ 130,000.00	$ 81,257.75	$ 130,000.00
Total Professional Services	$ 198,055.75	$ 183,057.25	295,000.00	$ 184,406.75	295,000.00
Total Contract Audit Costs	$ -	$ -	300,000.00	$ -	300,000.00
System Development/Maintenance					
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	$ -	$ 241,000.00
Total System Development/Maintenance	$ 146,859.00	$ 136,678.95	349,000.00	$ 108,201.40	351,000.00
Travel Expense	$ 7,774.46	$ 13,181.88	$ 40,000.00	$ 11,829.88	$ 40,000.00
Due to Other Agencies					
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
Total Due to Other Agencies		$ 42,892.00	$ 61,075.00	$ 60,118.00	$ 61,422.00
Expenses	$ 1,049,275.01	$ 1,286,340.78	$ 3,304,229.67	$ 1,078,375.61	$ 3,253,434.57
Projected Unused 1%	$ 4,339,330.10	$ 4,879,836.75	$ 1,195,770.33	$ 3,896,404.59	$ 1,746,565.43
Total Expense	**$ 5,388,605.11**	**$ 6,166,177.53**	**$ 4,500,000.00**	**$ 4,974,780.20**	**$ 5,000,000.00**