



The Louisiana Department of Revenue (LDR) is organized into six major areas:

- Office of the Secretary
- Office of Alcohol and Tobacco Control
- Office of Legal Affairs
- Office of Management and Finance
- Office of Tax Administration, Group II
- Office of Tax Administration, Group III

LDR receives state General Fund revenue for the administration of three programs:

1. **Tax Collection**, consisting of:
  - Legal Affairs, which advises and represents LDR in legal matters.
  - Management and Finance, which oversees LDR accounting and personnel functions, computer services, internal auditing and support activities for other divisions.
  - Tax Administration, Group II, which maintains taxpayer services including LDR's regional offices, manages collections, and processes tax returns.
  - Tax Administration, Group III, which provides audit services to identify and collect revenue from businesses operating in the state.
2. **The Office of Alcohol and Tobacco Control (ATC)**, which monitors, regulates, and licenses the alcoholic beverage and tobacco industries, and retail and wholesale dealers.
3. **The Office of Charitable Gaming (OCG)**, which monitors, regulates, and licenses the charitable gaming industry.

Divisions and Offices, listed alphabetically: For a structure and accountability diagram, please see the document, "Louisiana Department of Revenue: Organizational Chart"

**Alcohol and Tobacco Control** - The Office of Alcohol and Tobacco Control (ATC) licenses and regulates the alcoholic beverage and tobacco industries. ATC monitors wholesale dealers to ensure compliance with Fair Trade Act regulations; and retail dealers to prevent access or sale of alcohol or tobacco by persons legally defined as ineligible. ATC consists of two divisions: Certification and Enforcement.

The Certification Division licenses alcoholic beverage manufacturers, native wineries, retailers, wholesalers, and wholesale tobacco product dealers, notifies license-holders of renewal dates, and collects permit fees and administrative fines.

The Enforcement Division investigates applicants and vendors for compliance with regulations. Enforcement agents conduct inspections to discover violations of law and educate vendors in compliance and to deter sales of alcohol and tobacco to underage citizens.

**Audit Protest Bureau (APB)** - The APB is an independent unit which provides a forum to resolve tax audit disputes without resorting to litigation. APB researches case facts, resolves issues and renders a written determination. After a proposed tax assessment is issued, but before formal assessment, APB has jurisdictional control of the Audit Protest process.

**Charitable Gaming** - The Office of Charitable Gaming (OCG) monitors and regulates non-profit organizations that raise funds through games of chance. OCG conducts training for these organizations in the conduct of games, and to ensure compliance with legal responsibilities and reporting requirements. OCG consists of two divisions: Licensing and Auditing.

The Licensing Division manages and issues seven types of licenses are issued through OCG for Organizations, Commercial Lessors, Distributors, and Manufacturers.

The Auditing Division, through audits and inspections of games, investigates and ensures all net proceeds are devoted to educational, charitable, patriotic, religious, or public-spirited uses.

**Collections** - The Collections Division serves as the billing center for the Department of Revenue.

**Criminal Investigations** - The Criminal Investigations Division is LDR's primary criminal tax enforcement unit, investigating violations of tax laws and recommending prosecution, and investigating violations and serious misconduct by agency employees.

**Deputy Secretary** - The Deputy Secretary supervises the Office of Charitable Gaming, Criminal Investigations Division, Policy Services Division, Public Affairs Division, and Tax Administration Division

**Field Audit** - The Field Audit Division is responsible for the discovery and generation of tax revenues that would go unreported and uncollected otherwise. This division operates a tax audit program in LDR regional offices located inside and outside the state.

**Human Resources** - The Human Resources Division manages personnel and payroll services, placement counseling, classification, rule and law interpretation, compliance monitoring, and performance planning and review.

**Information Technology** - The Information Technology Division supports the use of computer and communication technology by identifying, maintaining and improving technologies for the distribution of information.

**Internal Audit** - The Internal Audit Division is responsible for safeguarding department resources; ensuring secure and reliable data; promoting effective, efficient operations; and encouraging compliance with laws and regulations and management's plans, policies, and procedures.

**Legal Affairs** - The Office of Legal Affairs represents LDR in the courts and before the Board of Tax Appeals; litigates bankruptcy cases, civil service appeals, and employment discrimination cases; drafts and reviews contracts for professional services and leases; reviews lien releases; and participates in taxpayer conferences.

**Management and Finance** - Within the Office of Management and Finance, the Financial Services Division is responsible for all fiscal matters, annual LDR budget requests, and the administration of agency expenditures.

**Office Audit** - The Office Audit Division performs audit functions for sales, excise, individual income, and corporation income, franchise and other business taxes.

**Policy Services** - The Policy Services Division operates as a single source of contact for tax policy guidance, internally and externally. It drafts and issues tax policy statements including Rules, Revenue Rulings, Private Letter Rulings, and Revenue Information Bulletins, and tax legislation.

**Public Affairs** - The Public Affairs Division administers all internal and external communication programs, including media relations, constituent-group outreach, document development and printing, publications, and public relations.

**Regional Offices** - The Regional Offices enforce and collect business taxes, perform field audit services, and deliver on-site taxpayer assistance to individual and business constituents.

**Revenue Processing Center** - The Revenue Processing Center processes tax returns, remittances, supporting documentation, and correspondence.

**Secretary** - The Secretary of Revenue leads LDR's Executive Management Team, which consists of the Deputy Secretary, Undersecretary, and five Assistant Secretaries. The Secretary of Revenue is a member of the Governor's cabinet.

**Support Services** - The Support Services Division manages several functions necessary to the operation of other divisions, including mail, forms management and distribution, and safety management.

**Tax Administration** - The Tax Administration Division creates, manages, and distributes tax forms.

**Tax Administration, Group II** - Within the Office of Tax Administration, Group II, the Customer Service Division, in conjunction with the Collection Division, provides a central contact point for taxpayers.

**Tax Administration, Group III** - Within the Office of Tax Administration, Group III, are the Field Audit and Office Audit Divisions.

**The Louisiana Bio-Fuels Advisory Panel** advises the Secretary of Revenue on emerging issues, technology, and effective tax regulation of alternative and augmentative fuels.

**The Louisiana Tax Commission** is a three-member board responsible for the ad valorem assessments of public service corporations or companies.

**The Louisiana Tax Free Shopping Commission** is a five-member board administering the sales tax refund program that applies to retail purchases made by international visitors to Louisiana.

**The Uniform Electronic Local Return and Remittance Advisory Council** advises the Secretary of Revenue on improving automatic and electronic tax filing and remittance.