

Tax Facts & Comparisons

Louisiana

Taxes are complicated. Each state's tax code is a multifaceted system with many moving parts, and Louisiana is no exception. The Tax Foundation produces a number of rankings that evaluate states on tax structures and overall tax burdens. Here's how Louisiana scores.



Tax Foundation Rankings of Louisiana

State Business Tax Climate Index

35th
best

Louisiana ranks 35th out of the 50 states on the Tax Foundation's 2014 *State Business Tax Climate Index*, which annually compares the states' tax systems on over 100 variables that impact business. Last year, Louisiana ranked 33rd.

Louisiana's individual income tax ranks 27th best, its corporate income tax ranks 23rd best, its sales tax ranks 50th best, its property tax ranks 24th best, and its unemployment insurance tax ranks 6th best.

Neighboring states' ranks: Texas (10th), Arkansas (39th), Mississippi (18th),

State-Local Tax Burdens Rank

46th
highest

Estimated at 7.6% of income, Louisiana's 2011 state-local tax burden ranks 46th highest nationally, below the national average of 9.8%. Louisiana taxpayers pay \$2,872 per capita in state and local taxes.

Neighboring states' ranks: Texas (47th), Arkansas (12th), Mississippi (40th),

Tax Freedom Day®

2015
April
2

In 2014, Louisiana taxpayers worked 92 days into the year until April 2 to pay their total tax bill, ranking 1st highest nationally.

That's 22 days before national Tax Freedom Day (April 21), the day when Americans finally have earned enough money to pay their total tax bill for the year.

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Louisiana Taxes at a Glance

Each state uses a variety of tax tools to raise revenue, including individual income taxes, property taxes, and sales taxes, among others. Here are some facts on how Louisiana structures their different tax types:

Note: All collections listed on this page are combined state and local tax collections as reported by the Census Bureau's Government Finance Division. For all ranks, 1 indicates highest among the 50 states.

General Info

		Rank	Nat. Avg.
Income per capita	\$37,889	31st	\$43,735
Federal aid as % of gen. revenue	42%	2nd	32.8%
State debt per capita	\$7,834	26th	\$3,678

Sources of State & Local Tax Collections

	Louisiana	All States.
Property Tax	22%	32%
Sales Tax	39%	23%
Corporate Income Tax	2%	4%
Individual Income Tax	15%	22%
Other	23%	20%

Individual Income Tax

Number of brackets	3
Bottom income bracket rate	2.00%
Bottom bracket kick in	\$0
Top income tax rate	6.00%
Top bracket kick in	\$50,000
Collections per capita (2012)	\$539
Collections rank (2012)	39th

Corporate Income Tax

Number of brackets	5
Top corporate tax rate	8.00%
Collections per capita (2012)	\$63
Collections rank (2012)	41st

Excise Taxes

	Rate	Rank
Gasoline taxes and fees	20.0¢ per gallon	41st
Cigarette taxes	\$0.36 per pack	48th
Spirits taxes	\$2.50 per gallon	43rd
Beer taxes	\$0.32 per gallon	19th
Cell phone taxes	7.35%	40th

Property Tax

Collections per capita (2012)	\$793
Collections rank (2012)	43rd
Property taxes paid as share of owner-occupied housing value (2013)	0.51%
Property taxes paid percent rank (2013)	48th

Sales Tax

State rate	4.00%
State + average local rate	8.91%
State + average local rank	3rd
Collections per capita (2011)	\$1,451
Collections rank (2011)	5th

Other Taxes

	Rate	Exemption
Gross receipts tax	None	N/A
Capital stock tax	0.30%	Unlimited
Inheritance tax	None	N/A
Estate tax	None	N/A

About the Tax Foundation



The Tax Foundation is the nation's leading independent tax policy research organization. Since 1937, our principled research, insightful analysis, and engaged experts have informed smarter tax policy at the federal, state, and local levels. Our Center for

State Tax Policy is routinely relied upon for presentations, testimony, and media appearances on state tax and fiscal policy, and our website is a comprehensive resource for information on tax and spending policy in each U.S. state.

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