

STATE SUMMARY OF COUNTY TRANSPORTATION FUNDING AND FINANCE

LOUISIANA PARISHES

FUNDING SOURCES FOR COUNTY TRANSPORTATION PROJECTS

From State Funds:

- Each parish receives 0.5 percent of the gross proceeds of the motor vehicle rental excise tax within its jurisdiction.
- The Parish Transportation Program provides funding for local governments for road systems maintenance, mass transit and to serve as a local match for off-system roads and bridges. The sources of funding for this program are the State General Fund direct and constitutionally dedicated Transportation Trust Fund revenues, amounting to no less than the revenues of one cent of the tax on gasoline and special fuels.
- Parishes receive a portion of revenues from the Transportation Trust Fund. Revenues in the Transportation Trust Fund come mainly from state gas taxes, but also from license plate registration fees, driver's license fees and state sales taxes on aviation fuels.

From County Funds:

- Major revenue sources used by local governments include appropriations from general funds, property taxes and special assessments, bond proceeds and other local imposts.

COUNTIES FACE THE FOLLOWING CHALLENGES IN FUNDING AND FINANCING TRANSPORTATION PROJECTS

- State statute eliminated the distribution of state general fund aid to parishes for road maintenance based on a per mileage formula, creating a bigger gap between the total recommended funds and the actual operating budgets. Funds are distributed on a per capita basis. Rural parishes have seen a decrease in funding because they tend to have larger land area and more miles of roads, but smaller populations.

Share of County Owned Road Miles Out of Public Roads Statewide	59%
Share of County Owned Bridges Out of Public Bridges Statewide	33%
Share of Structurally Deficient Bridges Out of County Owned Bridges	22%

COUNTY FINANCIAL AUTHORITY

	County Authority	Limitations
Levy Property Taxes	X	Property tax rates cannot exceed 4 mills. Counties have revenue rollback limits after reassessments. Limits may be exceeded with voter approval.
Levy Personal Property Taxes		
Levy Local Option Sales Taxes	X	Maximum rate of sales tax is 3% for all local sales taxes. Implementation of a local sales tax requires approval of a majority of voters in a referendum. Limits may be exceeded by state legislation or voter approval.
Levy a Local Gas Tax		
Charge a Motor Vehicle License or Registration Fee		
Form Special Districts for Transportation	X	