

LOUISIANA FILM TAX CREDITS

Motion Picture Investor Tax Credits

Production Projects: Investors in **state-certified** productions occurring on or after January 1, 2006 with a total base investment greater than \$300,000 qualify for a transferable Louisiana income tax credit of 25% of such investment as well as an additional 10% credit of its payroll for Louisiana residents.

Infrastructure Projects: Investors in **state-certified** infrastructure projects occurring on or after July 1, 2005 and prior to January 1, 2008 with a total base infrastructure investment greater than \$300,000 qualify for a transferable Louisiana income tax credit of 15% of such investment.

Digital Media Tax Credit

Investors in **state-certified** productions approved on or after January 1, 2005 and prior to January 1, 2010 with a total base investment greater than \$300,000 qualify for a transferable Louisiana income tax credit equal to a percentage of such investment.

- 20% tax credit for the first and second years following certification
- 15% tax credit for the third and fourth years following certification
- 10% tax credit for the fifth and sixth years following certification

Louisiana film tax credits are administered by the Governor's Office of Film and Television Development. **For more information contact:**

Governor's Office of Film & Television Development

The Robert E. Nims Center
800 Distributors Row
Suite 101
Harahan, Louisiana 70123
Web: www.lafilm.org
Phone: (504) 736-7280

Production Information Hot Line: (225) 342-FILM or (225) 342-3456

JEDCO
Jefferson Parish Economic Development Commission