



## MOTION PICTURE

### *Production Incentives:*

- 25% transferrable tax credit for total in-state expenditures related to the production of a motion picture
- An additional 10% for local-hire labor

A transferrable tax credit can be sold by a production to a third party or the state, or it can be applied against Louisiana tax liability.

Must spend at least \$300,000 in Louisiana to qualify.

No annual cap on tax credits.

## We take the business of entertainment seriously.

That's why Louisiana Economic Development's Office of Entertainment Industry Development offers four tax credit programs for motion picture, sound recording, interactive, and live performance production and infrastructure. These innovative programs offer a holistic package of entertainment tax credits not found anywhere else in the United States. Whether your next project is producing an album or video game, launching a national tour or opening a special effects business, you'll find that Louisiana is fertile ground for business development. Our culture and creativity laid the foundation for a thriving entertainment economy. Give us a call and you'll discover how you can explore new entertainment opportunities and improve your bottom line.



LOUISIANA ENTERTAINMENT

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**LOUISIANA  
ECONOMIC  
DEVELOPMENT**





## INTERACTIVE

### *Production Incentives:*

- 20% of the base investment in Louisiana for a digital media production during years one and two
- 15% of the base investment in Louisiana for a digital media production during years three and four
- 10% of the base investment in Louisiana for a digital media production during years five and six

No annual cap on tax credits.

The tax credit can be sold or applied against Louisiana tax liability.



## SOUND RECORDING

### *Production Incentive:*

- 25% refundable tax credit based on total in-state expenditures related to the production of a sound recording

### *Infrastructure Incentive:*

- 25% refundable tax credit based on total in-state expenditures for the development of sound recording studios

A refundable tax credit is similar to a direct rebate: the total amount of tax credits earned is paid by the state as a rebate to qualifying applicants.

The project must spend at least \$15,000 in Louisiana within a 12-month period to qualify, and must provide advance notice of intent to apply for the Sound Recording Incentive.



## LIVE PERFORMANCE

### *Production and Infrastructure Incentives:*

- 10% of the base investment for expenditures of \$100,000 to \$300,000
- 20% of the base investment for expenditures of \$300,000 to \$1 million
- 25% of the base investment for expenditures over \$1 million

### *Additional Incentives:*

- 10% additional tax credit for payroll of Louisiana residents
- Transportation tax credit offered for shipping of live performance-related property

A transferrable tax credit can be sold or applied against Louisiana tax liability.

Infrastructure credits capped at \$10 million per project and \$60 million annual state cap.

No annual cap on production credits.

The program incentivizes and provides support for collaboration with Louisiana's top educational institutions.