

Quality Jobs Program Timeline

1. Advance Notification

Advance Notification must be filed prior to the Project/Construction start, purchasing, or hiring. The date that Business Incentives receives the Advance Notification and fee is the earliest date to start a contract.

2. Disclosure Authorization

This document is required if a consultant or someone other than a company employee is the contact person.

3. Endorsement Resolution

If you are interested in a local sales tax rebate, contact the political subdivision. A copy of the Endorsement Resolution must be received before the Board of Commerce and Industry (Board) approves the Quality Jobs (QJ) Application. The local sales tax rebate does not apply to the refundable Investment Tax Credit.

4. Certification of Primary Qualification

A company must certify that they are an eligible type of business to participate in the program. This document must be submitted prior to or in conjunction with the application.

5. Minimum Health Insurance Requirement

Acknowledges you are aware of the minimum health care requirements and must be submitted prior to or in conjunction with the application.

6. Application

Application is due ninety (90) days prior to the completion of the project or within ninety (90) days after you start hiring personnel, whichever comes first. There is a 30 month “project/construction” period in which sales/use taxes can be rebated. If the project is for jobs only, then the application is due within ninety (90) days after you start hiring new direct jobs.

7. Approval

Upon receipt of the application, fee, and addendum material, the application is reviewed by LED. Upon acceptance, the application is processed and then presented at the next Board meeting.

8. Contract

When the Application is approved by the Board, contracts will then be mailed to the applicant. Sign all three (3) original contracts, have signatures witnessed by two (2) persons and return the signed contracts. The contracts will be sent to the Governor’s office for signature. The executed contracts will be distributed as follows: (a) one original will be retained by LED, (b) one original will be sent to the applicant and (c) one original will be forwarded to the Department of Revenue.

9. Project Completion Report

The Project Completion Report is due within ninety (90) days of the completion of the project.

10. Affidavit of Final Cost

The AFC is due within ninety (90) days after the completion of the project. (Note: only if seeking sales and use tax rebates or the investment tax credit).

11. State Sales Tax Rebate must be submitted to LDR, (not LED), no later than six months after the completion of the project or six months after the date of the Governor’s signature, whichever is later. **Mail Rebate Claim to LDR, P.O. Box 66362, Office Audit Division, Baton Rouge, LA 70896-6362**

12. Local Sales Tax Rebate

Contact the local political subdivision for instructions. A copy of the Endorsement Resolution must be received before the Board of Commerce and Industry (Board) approves the Quality Jobs Application. Any local sales taxes for bond indebtedness or for school boards are not eligible for rebate. Local sales tax rebate does not apply to the refundable Investment Tax Credit.

13. Employee Certification Report (ECR)

The Employee Certification report must be filed with Business Incentive Services annually by May 31st (only if applying for sales and use tax rebates or ITC.) Make sure to use the Quality Jobs forms for the ECR summary sheet and average calculation sheet.

(Please note: failure to file these documents may result in this portion of the contract cancelled.)

14. Additional filing period for Sales and Use Tax Rebates

The start date of the contract will indicate the first filing period (shall not exceed 30 months) for sales and use tax or the investment tax credit. If filing for a later period which exceeds the first 30 months, then a “Quality Jobs Act Sales and Use Tax Rebate/Investment Tax Credit (Additional Period) Advance Notification” and fee must be filed prior to the additional period start, purchasing, or hiring. The Application for the additional period and fee are due 90 days after the project ending date reported on the Advance Notification. Business Incentives Services (BIS) must be notified to revise the ending date if the original date reported has changed. The Project Completion Report and Affidavit of Final Cost are due 90 days after the project completion. The Employee Certification report must be filed with Business Incentive Services annually by May 31st. (Please note: failure to file these documents may result in this portion of the contract cancelled.)