

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.

- Please have a **company official** and the **authorized person** sign the disclosure authorization.
- This document does not authorize the contact to sign documents on behalf of the company.

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 in conjunction with the application. In addition, this document must be submitted in conjunction with the company's Annual Certification. A company must meet at least one of the eligible requirements.

5. Minimum Health Insurance Requirement

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

6. Application

An application for the Quality Jobs Program must be filed with the Office of Business Development, Business Incentives Services, P.O. Box 94185, Baton Rouge, Louisiana 70804-9185 on the prescribed forms within 18 months after the first new direct job is hired; however, no more than 24 months after the department has received the advance notification and fee.

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 and there are no objections by either the Louisiana Workforce Commission or the Louisiana Department of Revenue, contracts will then be mailed to the applicant for signature.

- 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 Board of Commerce and Industry representative and then the Governor's office for signature.
- Once 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 Louisiana Department of Revenue.

9. Annual Certification Report (ACR)

(Once the applicant has an executed contract, they must file for their annual payroll rebate.)

This document certifies the eligible new direct jobs and their respective payroll for rebates. Once a contract has been executed the company must file with LED after the close of each fiscal year during the contract period to receive the payroll rebates. (The initial ACR is due within 6 months after the close of their first fiscal year or within 6 months after the Governor signs the contract, whichever is later.) The ACR's are due annually within 6 months after the close of their fiscal (taxing) year. The documents necessary for filing are:

- The ACR and the addendum material listed on this form which includes a copy of the (ES4's) wage reports filed with the Louisiana Workforce Commission and a summary and cost breakdown of the qualified basic health care plan for the period requesting the rebates.
- Certification of Primary Qualification which illustrates how a company is eligible to participate in the program
- The Rebate Spreadsheet which illustrates the new direct jobs created and pertinent information pertaining to those jobs
- The Baseline Report illustrating that the applicant has maintained the baseline of jobs that existed prior to the start date of the contract.

(Additional information for filing may be required.) These updated forms can be found on our website www.LouisianaEconomicDevelopment.com. It is up to the applicant to file with LDOR to receive the rebate.

10. Project Completion Report (PCR)

The PCR is due within ninety (90) days of the completion of the project.

- Please provide the start and end date of the project. These are also listed on your application
- Select ONE of the choices of benefits (States sale/use tax rebate, Refundable 1.5% Investment Tax Credit, or None of the Above)

11. Affidavit of Final Cost (AFC)

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

12. 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.**

For sales/use tax information: [http://www.revenue.louisiana.gov/forms/publications/1052\(2_03\).pdf](http://www.revenue.louisiana.gov/forms/publications/1052(2_03).pdf)

For Investment Tax Credit information: [http://revenue.louisiana.gov/forms/taxforms/1039\(9_07\)F.pdf](http://revenue.louisiana.gov/forms/taxforms/1039(9_07)F.pdf).

13. 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.

14. Employee Certification Report (ECR) (Make sure to use the updated QJ forms)

Please note that in order to receive sales and use tax rebates or the investment tax credit, in addition to meeting the requirements of the Quality Jobs Program, the applicant must also must meet the hiring requirements as defined in the Enterprise Zone program

- Create 5 new direct jobs within the first 24 months of the project period or increase their current workforce by 10% within the first 12 months of the project period
- 35% of all jobs created during the project period must meet one of the four hiring requirements as defined in the Enterprise Zone Program
- Certification must be met during the entire project period
- The Employee Certification reports must be filed with Business Incentive Services annually by May 31st (only if applying for sales and use tax rebates or ITC.)

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

15. 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. Note that an additional period cannot begin prior to the expiration of the first 30 month period nor can a 30 month period be reduced in duration unless a substantial break in time has occurred.
- 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 within 90 days after the project is completed.
- The Employee Certification report must be filed with Business Incentive Services by May 31st annually throughout the project period. (Please note: failure to file these documents may result in this portion of the contract cancelled.)