

LOUISIANA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- ✓ Feature Films
- ✓ Scripted Television
- ✓ Reality Television
- ✓ Documentaries
- ✓ Animation
- ✓ Video Games
- ✓ Webisodes
- ✓ Talk Shows
- ✓ Game Shows
- ✓ Live Events
- ✓ Commercials

Location Production Needs

- ✓ Rural
- ✓ Suburban
- ✓ Snow
- ✓ Tropical
- ✓ Beaches/Ocean
- ✓ Mountains
- ✓ Lakes/Rivers
- ✓ Deserts
- ✓ Forests
- ✓ City

Legislation

🔗 [SB 254](#)
Regulation

🔗 [Motion Picture Production Tax Credit Program Rules](#)
Administrative Guidance

🔗 [2017 Legislative Changes](#)

Office of Entertainment Industry Development

Stephen Hamner, Director
1051 N. 3rd St.
Baton Rouge, LA 70808
225.342.5403
stephen.hamner@la.gov
www.louisianaentertainment.gov

Incentive	25-40% Refundable Tax Credit
Related Programs	Louisiana - Jefferson Parish Louisiana - Shreveport
Project Criteria	Resident ATL: 40% (loan-outs 25%) Resident BTL: 40% (loan-outs 25%) Non-Resident ATL: 25% Non-Resident BTL: 25% Minimum Spend: \$300K; \$50K (certain local productions) Project Cap: \$20M (film); \$25M per season (TV) Compensation Cap: \$3M per individual (loan-outs included)
Qualified Spend	25% of qualified expenditures. Qualified expenditures include costs made for tangible goods and services directly related to the state-certified production within the borders of Louisiana. The maximum credit that can be earned by any production is 40% of the base investment. Bonus: <ul style="list-style-type: none"> • 5% on films with a production office and at least 60% of principal photography taking place outside of the New Orleans Metro area; • 5% on certain VFX expenditures; • 10% for films based upon a screenplay created by a Louisiana resident
Program Guidelines	Annual Cap: \$150M Sunset Date: June 30, 2025 Screen Credit: Yes CPA Audit: Yes Carry Forward: 5 Years
Additional Considerations	Loan-out Registration: No For applications received on or after July 1, 2017, credits may not be transferred or sold to another taxpayer. Credits may only be applied directly against the taxpayer's own income tax liability or transferred back to the state at a buy-back rate of 90% (requires a 2% transfer fee which results in an 88% net.)

