

THE LOUISIANA ADVANTAGE

FEATURING THE NEW FILM TAX CREDIT PROGRAM

COMPETITIVE FILM PRODUCTION TAX CREDIT

Everything you love about filming in Louisiana is still here—great crews and stages, amazing locations and one of the **most generous tax credits in the world, offering as much as 40% on qualified spend. With a \$150M annual production cap, Louisiana remains one of the best places to shoot your next project.**

- 25% base credit for qualified expenditures and an additional 15% credit for LA wages
- Additional 10% on base credit for a Louisiana resident screenplay
- Additional 5% on base credit for filming outside the New Orleans MSA
- Additional 5% on VFX expenditures for service performed in the state
- Maximum tax credit of 40% of the base investment
- A new “five-year super initial certification” for scripted television series

TAX CREDITS FOR FULL TIME, PERMANENT JOBS

Louisiana is the only state in the nation that now offers a company-based incentive. A **Qualified Entertainment Company** is a company directly or indirectly engaged in the distribution or development of audio and/or video entertainment content for public consumption. A QEC must create five new quality jobs.

- 15% credit for each new job for wages equal to or greater than \$45K/year, up to \$66K/yr
- 20% credit for each new job for wages equal to or greater than \$66K/yr
- Maximum qualifying individual salary of \$200K/person per year
- Maximum amount of \$1M per year of credits granted to a QEC

INVESTING IN A HOMEGROWN INDUSTRY

Building a sustainable industry requires investment in local talent and product. The new film incentive program encourages investment in and production of Louisiana content.

- An additional 10% on total eligible spend for productions with expenditures between \$50K-\$5M that are based on a Louisiana resident screenplay
- Lowered spend threshold allows indigenous productions to take advantage of the credit program
- A matching grant opportunity for Louisiana filmmakers
- A requirement that productions participate in a “career based training program”

MONEY FOR WORKFORCE & BUSINESS DEVELOPMENT

Louisiana’s new film tax credit program has a built-in funding mechanism designed to provide real dollars for Louisiana filmmakers, workforce development and companies that want to invest in Louisiana. A 2% transfer fee for credits that are sold back to the state at 90% of value will be dedicated to programs that help build an indigenous entertainment industry.

- Deal closing fund
- Loan guarantee program
- La. Filmmakers grant program
- Education & Workforce Grants

25%
TAX CREDIT

**QUALIFIED
EXPENDITURES**

15%
TAX CREDIT

**LOUISIANA
WAGES**

LOUISIANA
IS THE ONLY STATE OFFERING
**COMPANY-BASED
INCENTIVES**

CREDITS TO SUPPORT
**LOUISIANA
FILMMAKERS**

**FUNDING
DEDICATED TO
TRAINING
TALENT**

CREATIVITY IS IN LOUISIANA’S DNA

There are some things that no tax credit or public policy can create. It’s that thing that makes Louisiana special and impossible to duplicate. **CULTURE AND CREATIVITY ARE IN THE FABRIC OF LOUISIANA LIFE. IT’S REAL, RAW AND EVIDENT IN EVERYTHING WE DO.** It inspires innovation in music, food, art, dance and storytelling. Combine this undeniable creative force with a trail-blazing business incentive and you have fertile ground for entertainment industry development. Be part of what happens **Only in Louisiana.**