



Louisiana | Incentives Overview

Real Momentum. Real Opportunity.

Louisiana offers competitive incentives to help your business thrive. Louisiana Economic Development’s team of industry experts ensures a seamless application process to help you determine your company’s eligibility.

Special Incentives for Business

Program Name	Benefit	Eligibility (not comprehensive)
Digital Media Incentive	Tax credit program: provides a 25% tax credit on qualified production expenditures and a 35% tax credit for Louisiana resident labor expenditures	<ul style="list-style-type: none"> • Must be a digital interactive media production in Louisiana • Excludes largely static Internet sites and products regulated under the Louisiana Gaming Control Law
Enterprise Zone	Tax credit program: provides a one-time \$2,500 tax credit per certified net new job, and either a 4% sales/use tax rebate on capital expenditures or an investment tax credit equal to 1.5% of qualifying expenses	<ul style="list-style-type: none"> • Must increase employment within specified time frame • Must hire 35% of new workers from one of four targeted groups
Industrial Tax Exemption	Property tax abatement: provides a 100% property tax abatement for up to 10 years on manufacturer’s qualifying capital investments	<ul style="list-style-type: none"> • Applies only to capital investments by Louisiana manufacturers • Property must remain on the site at all times
Live Performance Tax Credit	Tax credit program: provides a tax credit of up to 25% on qualified production or infrastructure development expenditures; additional credits available for payroll and transportation expenditures	<ul style="list-style-type: none"> • Must spend at least \$100,000 on live performance production or infrastructure projects in Louisiana
Louisiana FastStart™	Workforce development program: provides workforce recruitment, screening and training to new and expanding Louisiana companies at no cost	<ul style="list-style-type: none"> • Any digital media, manufacturing, corporate headquarters, warehouse and distribution, research and development, or other strategic facility creating at least 15 jobs • Service providers must commit to creating at least 50 jobs
Modernization Tax Credit	Tax credit program: provides a 5% refundable state tax credit for manufacturers modernizing or upgrading existing facilities in Louisiana	<ul style="list-style-type: none"> • Must improve entire facility’s or specific unit’s efficiency by 10% or more or • Facility must be in competition for capital expenditures within a company’s established capital expenditure budget plan

Motion Picture Investor Tax Credit	Tax credit program: provides a 30% tax credit on qualified production expenditures and an additional 5% tax credit for Louisiana resident labor expenditures	<ul style="list-style-type: none"> • Must spend at least \$300,000 on motion picture production in Louisiana
Quality Jobs	Cash rebate: provides 5% or 6% rebate on annual payroll expenses for up to 10 years, and either a 4% sales/use tax rebate on capital expenditures or an investment tax credit equal to 1.5% of qualifying expenses	<ul style="list-style-type: none"> • Must fall within one of the state's target industries or • Have total annual out-of-state sales of at least 50%
Research and Development Tax Credit	Tax credit program: provides up to a 40% tax credit for Louisiana businesses (based on employment) that conduct research and development activities in Louisiana	<ul style="list-style-type: none"> • Must encourage efforts to conduct research and development activities in Louisiana
Restoration Tax Abatement	Property tax abatement: provides five-year 100% abatement for the rehabilitation of an existing structure based on assessed valuation of property prior to beginning of improvements	<ul style="list-style-type: none"> • Must be located in a qualifying district and approved by local governing authority • Does not exempt the acquisition cost of the structure
Sound Recording Investor Tax Credit	Tax credit program: provides a 25% refundable tax credit on qualified expenditures for sound recording productions	<ul style="list-style-type: none"> • Must spend at least \$15,000 in Louisiana
Technology Commercialization Credit and Jobs Program	Tax credit program: provides 40% refundable tax credit on costs related to the commercialization of Louisiana technology and a 6% payroll rebate for the creation of new direct jobs	<ul style="list-style-type: none"> • Must commercialize a technology developed in Louisiana • Must partner with a Louisiana higher education or research institution