

# Louisiana Film Tax Incentive Highlights

## BASE INVESTMENT CREDIT

- 25% credit on the base investment
- 5% additional credit to base operations outside the New Orleans metro area. Total = 30%
- 10% on Louisiana resident screenplay credit

## ADDITIONAL CREDITS

- 15% on Louisiana resident payroll
- 5% on expenditures made to Louisiana based VFX companies

## 5 YEAR "SUPER" INITIAL CERTIFICATION LETTER

- 60 month pre-certification on all scripted episodic content
- Minimum spend is \$10M annually

## BUY BACK

- 90% return on the value of the credit to the state
- 2% transfer fee for education and workforce development initiatives
- The net buy back is 88%

## CAPS

- \$125M annual production cap (front end and back end caps)

## PER PROJECT CAP

- \$20M credit cap
- \$25M credit cap annually on scripted episodic content

## BASE INVESTMENT CAP

- The maximum credit for base investment can not exceed 40%  
i.e - \$1M investment can not exceed \$400k in credits



**Louisiana ranks among the world's top filming destinations** offering state-of-the-art facilities, production-friendly communities, an established, highly skilled crew base, rich creative talent, diverse architecture and landscapes, and a competitive incentive program.

**FILM**  
**LOUISIANA**

LOUISIANA'S FILM INCENTIVE PROGRAM IS  
CURRENTLY EXTENDED THROUGH 2031  
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