

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
FOR A COMPREHENSIVE VIEW VISIT
LOUISIANAENTERTAINMENT.GOV

