

Revenue and Fiscal Affairs Exhibit

Monday, May 16, 2016

Tax Expenditures—Tax Incentives and Exemption Contracts

Exemption Name	Statutory Citation	Type	Tax	TEB number
Motion picture investor tax credit	R.S. 47:6007	Credit	Individual & Corporate Income	6
Digital interactive media & software tax credit	R.S. 47:6022	Credit	Individual & Corporate Income & Franchise	8
Musical & Theatrical Productions Tax Credit	R.S. 47:6034	Credit	Individual & Corporate Income & Franchise	21
Sound recording investor tax credit	R.S. 47:6023	Credit	Individual & Corporate Income & Franchise	16
Atchafalaya Trace Heritage Area Development Zone Tax Exemption	R.S. 25:1226 et seq.	Credit	Individual & Corporate Income & Franchise	1
Cane River Heritage Tax Credit	R.S. 47:6026	Credit	Individual & Corporate Income & Franchise	3
LA Community Economic Development	R.S. 47:6031	Credit	Individual & Corporate Income	
Ports of Louisiana Tax Credits	R.S. 47:6036	Credit	Individual & Corporate Income & Franchise	5
Research and development tax credit	R.S. 47:6015	Credit	Individual & Corporate Income & Franchise	7
New markets tax credits	R.S. 47:6016 & 6016.1	Credit (no new credits being issued)	Individual & Corporate Income & Franchise or Insurance Premium	11
University research and development parks	R.S. 17:3389	Credit/ Rebate	Corporate Income & Franchise & Sales	12
Industrial Tax Equalization Program	R.S. 47:3201-3205	Credit	Corporate Income & Franchise & Sales	13
Exemptions for manufacturing establishments	R.S. 47:4301-4306	Exemption/ Rebate	Corporate Income & Franchise & Sales	14
Enterprise zone Program	R.S. 51:1781 et seq.	Exemption/ Rebate	Corporate Income & Franchise & Sales	15
Urban Revitalization Tax Incentive Program	R.S. 51:1801 et seq.	Exemption/ Credit	Corporate Income & Franchise	17
Technology Commercialization Credit Program	R.S. 51:2351 et seq.	Credit	Individual & Corporate Income & Franchise	19
Angel Investor Tax Credit Program	R.S. 47:6020 et seq.	Credit	Individual & Corporate Income & Franchise	20

Retention and Modernization Credit	R.S. 51:2399.1-2399.6	Credit	Individual & Corporate Income & Franchise	22
Green Jobs Industries Credit	R.S. 47:6037	Credit	Individual & Corporate Income & Franchise	23
Louisiana Quality Jobs Program	R.S. 51:2451 et seq.	Credit/Rebate	Individual & Corporate Income & Franchise & Sales	24
Corporate Tax Apportionment Program	R.S. 47:4331	Corporate Apportionment—Single Sales Factor	Corporate Income	25
Corporate Headquarters Relocation Program	R.S. 51:3111-3115	Rebate	N/A	26
Competitive Projects Payroll Incentive Program	R.S. 51:3121	Rebate	N/A	27
Procurement Processing Company Rebate Program	R.S. 47:6351	Rebate	Sales	28