

# **LOUISIANA**

**DEPARTMENT *of* REVENUE**

**Revenue Information Bulletin**  
**No. 13- 021**  
**September 11, 2013**  
**Administrative**

**Louisiana Tax Credit Registry Transfer Notices and Fees**

Act 418 of the 2013 Regular Session enacted the Louisiana Tax Credit Registry Act. Pursuant to this Act, a central tax credit registry is established within the department for the registration and recordation of transferable tax credits granted, issued and authorized by the state and any other subsequent transfers. Beginning June 21, 2013, notice of the transfer of any transferable credits shall be submitted to the Department of Revenue along with any applicable transfer fees. The notice shall be sent jointly from the transferor and transferee to the department. Notice is required only for the transfer of tax credits applied against taxes collected by the department. Those credits include:

- La. R.S. 47:6037 Green Jobs Industry
- La. R.S. 47:6007 Motion Picture Investor Credit - \$200.00 per Transferee
- La. R.S. 47:6007 Motion Picture Infrastructure (prior to the enactment of Act 478 of the 2009 Regular Session) - \$200.00 per Transferee
- La. R.S. 47:6016 New Markets Tax Credit -\$200.00 per Transferee
- La. R.S. 47:6022 Digital Media Interactive Media
- La. R.S. 47:6034 Musical & Theatrical Productions
- La. R.S. 47:6020 Angel Investor
- La. R.S. 47:6021 Brownsfield Investor
- La. R.S. 47:6019 Historic Structures
- La. R.S. 51:1921 Capital Company (CAPCO)

The transfer notification and any applicable fees should be sent to:

**Louisiana Department of Revenue**  
**Attn: Tax Credit Registry**  
**P.O. Box 1071**  
**Baton Rouge, LA 70821**

Questions concerning this matter can be directed to the Office Audit Division at (225) 219-2270.

Tim Barfield  
Secretary

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