

**Revenue Information Bulletin No. 23-023**  
**October 12, 2023**  
**Income Tax**

**Changes Applicable to Motion Picture Tax Credits**  
**Act 411 of the 2023 Regular Session**

Act 411 of the 2023 Regular Session of the Louisiana Legislature (“Act 411”) prohibits a taxpayer from earning or utilizing a motion picture production or motion picture infrastructure tax credit, (“MPC”) pursuant to La. R.S. 47:6007, if the taxpayer is delinquent in a federal, state or local tax obligation, including the filing of tax returns and payment of taxes (“prohibition”). The purpose of this bulletin is to provide guidance on Act 411 as it concerns the prohibition, to clarify the exception applicable to the prohibition, and to explain the certification process.

**Application of the Prohibition**

Act 411 enacted La. R.S. 47:6007(C)(8)(a), which expressly prohibits any MPC from being earned, certified, issued, transferred, or used to reduce a Louisiana income tax liability by a taxpayer who has failed to file or pay any federal, state, or local tax obligation. For purposes of the prohibition, “taxpayer” includes any motion picture production company, irrevocable designee, taxpayer or claimant seeking to earn or utilize an MPC. The prohibition shall continue until all delinquent returns have been filed, all payments have been made, and, when appropriate, a Notice of Cancellation or equivalent form has been properly filed and recorded.

The taxpayer must self-certify that all federal, state, and local tax obligations are current and in good standing, or that, alternatively, an exception to the requirement is applicable to the tax obligation at issue before any credit can be certified, transferred, sold or otherwise used. For such purposes, taxpayers with a payment plan that is current and in good standing will be considered compliant with regard to any tax obligations covered by the agreed upon payment plan. A taxpayer may not rely on an outdated certification<sup>1</sup> or a certification issued by any other party.

**Exception**

Louisiana Revised Statute 47:6007(C)(8)(b) establishes the single exception which states that the prohibition shall not apply to any tax liability that has been properly protested, or appealed by the motion picture production company pursuant to La. R.S. 47:1561. To qualify for this exception, the action initiated by the motion picture production company must be in

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<sup>1</sup> A certification submitted by a taxpayer shall be valid as to the submitting taxpayer for a period of 30 days from the date received, during which an additional certification shall not be required.

active status and no final, non-appealable, adverse judgment has been rendered by a court of competent jurisdiction against the taxpayer.

### **Certification**

A taxpayer seeking to earn, certify, transfer or otherwise utilize an MPC must follow the instructions, which correspond to the manner in which the MPC is being utilized, as shown below:

**1. Registration**

Taxpayers seeking to register an MPC with the Tax Credit Registry shall, upon request of the Department of Revenue, electronically submit Form R-90150, *Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit*, to: [TaxCredit.Registry@la.gov](mailto:TaxCredit.Registry@la.gov).

**2. Claimed on a Return**

Taxpayers seeking to utilize an MPC on a tax return for the purpose of reducing a Louisiana income tax liability shall include a completed Form R-90150, *Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit*, along with Form R-10611, *Motion Picture Investment Tax Credit Schedule*, and Form R-6135, *Credit Registration Form*, attached to the return.

**3. Buy-back/Transfer**

Taxpayers seeking to transfer an MPC either to the state as a buy-back or to a third-party<sup>2</sup> shall include a completed Form R-90150, *Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit*, along with the Form R-6140, *Credit Utilization Form*, and Form R-6135, *Credit Registration Form*.

**4. Payment**

Taxpayers seeking to utilize a purchased MPC as payment for an outstanding income tax liability<sup>3</sup> shall submit a completed Form R-90150, *Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit*, along with Form R-6170, *Transferable Credit Payment Voucher*, and Form R-6135, *Credit Registration Form*.

Questions concerning this publication may be submitted by email to [TaxCredit.Registry@la.gov](mailto:TaxCredit.Registry@la.gov).

**Kevin J. Richard, CPA**  
**Secretary**

<sup>2</sup> Note the option to transfer to a third-party exists only for MPCs applied for before July 1, 2017. Act 309 of the 2017 Regular Session eliminated transferability of MPCs relative to third parties.

<sup>3</sup> Note the option to utilize a purchased MPC for payment of an outstanding tax liability exists only for MPCs applied for before July 1, 2017. Act 309 of the 2017 Regular Session eliminated transferability of MPCs to third parties.