



Revenue Information Bulletin

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**Corporation Income Tax, Corporation Franchise Tax, Individual Income Tax and
Fiduciary Income Tax**

**Motion Picture Employment Tax Credit: Responsibilities of Employers and
Employees**

The Motion Picture Employment Tax Credit, La. Rev. Stat. § 47:1125.1(C), is earned by a motion picture production company by employing Louisiana residents in connection with production of a motion picture. The amount of the credit is a percentage of the total aggregate payroll for Louisiana residents employed in connection with the production.

Employees

Employees of a motion picture production company do not earn a tax credit. Any compensation received from working on a motion picture is taxable for income tax purposes.

Employers

Motion picture production companies that employ Louisiana residents must issue either a 1099 or a W-2 to the individual who received the compensation. Only salary, wages, or other compensation, including related benefits, paid to an individual for services performed by that individual in connection with the motion picture are eligible for the credit.

Cynthia Bridges
Secretary

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