



Revenue Information Bulletin No. 06-004
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Corporation Income Tax, Individual Income Tax and Fiduciary Income Tax

Motion Picture Infrastructure Tax Credit

La. Rev. Stat. § 47:6007 establishes a motion picture investor tax credit for state-certified infrastructure projects. The Governor's Office of Film and Television Development and the Department of Economic Development must approve the infrastructure projects in order for an investor to receive the credit. The term "infrastructure project" does not include movie theaters or other commercial exhibition facilities.

The Louisiana Motion Picture Credit for the state-certified infrastructure projects, La. Rev. Stat. 47:6007, can be earned on or after July 1, 2005. The infrastructure credits cannot be applied against a tax or transferred until the project expenditures are certified by the Governor's Office of Film and Television Development and the Department of Economic Development. The transfer of infrastructure credits is subject to the same conditions and procedures provided for Motion Picture Investment Tax Credits.

Interested parties should contact Taxpayer Services at (225) 219-7318.

Cynthia Bridges
Secretary

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