



**Revenue Information Bulletin No. 06-011  
February 15, 2006  
Sales Tax**

**Expiration Date Of Sales Tax Exemption For Motion Picture Production  
Companies Changed From January 1, 2007, To January 1, 2006**

Exemption Continues for Films Certified Before December 31, 2005

Act 456 of the 2005 Regular Session of the Louisiana Legislature has amended R.S. 47:1124, pertaining to the sales tax exemption for motion picture production companies' purchases in connection with the filming or production of certified productions in the state, to change the expiration date of the exemption from January 1, 2007, to January 1, 2006. The Act provides that film producers must pay the state sales tax on all purchases for use in connection with productions that receive effective initial certification dates after December 31, 2005.

The earlier expiration date under Act 456 does not apply to state-certified productions that received effective initial certification dates prior to December 31, 2005. Producers of such films are authorized to continue claiming sales tax exemption on eligible purchases until the conclusion of their productions, or until January 1, 2007, whichever date is the earlier.

Questions concerning this matter should be directed to the Taxpayer Services Division at 225.219.7356.

Cynthia Bridges  
Secretary

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