

**Revenue Information Bulletin No. 16-018**

**April 1, 2016**

**Sales and Use and Income Tax**

**Act 18 Changes the Enterprise Zone Program**

Act 18 of the 2016 First Extraordinary Session of the Louisiana Legislature capped the amount of the sales and use tax rebate and the investment income tax credit available under the Enterprise Zone Program at \$100,000 per net new job created.

For projects with an advance notification form filed on or after April 1, 2016, the amount of the credit will be \$1,000 per net new employee. If the net new employee for which the credit is being claimed was receiving Supplemental Nutrition Assistance Program (SNAP), Women, Infants, and Children (WIC), Medicaid, unemployment benefits, or any other benefits from a similar public assistance program during the six month period prior to employment or if the net new employee is hired by a participating business located in an enterprise zone, the amount of the credit will be \$3,500 for each new employee meeting the aforementioned qualifications.

Questions concerning Act 18 should be directed by e-mail to [Policy.Publications@La.gov](mailto:Policy.Publications@La.gov).

Kimberly Lewis Robinson  
Secretary