

Income and Corporation Franchise Tax Credits

Credits and incentives being sunset

Legal Citation	Name of Credit	Current Sunset Date	Sunset Date under the Bill
R.S. 47:287.750	Work Opportunity	June 30, 2027	Certification after June 30, 2025
R.S. 47:3204	Industrial Tax Equalization Program	None	Contracts entered and renewals received after June 30, 2025
R.S. 47:4302	Exemptions for Manufacturing Establishments	None	Contracts entered and renewals received after June 30, 2025
R.S. 47:6020	Angel Investor	Applications received after June 30, 2030	Applications received after June 30, 2025
R.S. 47:6023	Sound Recording	Applications received after June 30, 2026	Applications received after June 30, 2025
R.S. 51:1787	Enterprise Zone	Advance notifications received after June 30, 2026	Advance notifications received after June 30, 2025
R.S. 51:2399.3	Modernization tax credit	None	Applications received after June 30, 2025
R.S. 51:2461	Quality Jobs Program	Advance applications received after June 30, 2026	Advance applications received after June 30, 2025