

Income and Corporation Franchise Tax Credits

Credits, incentives, and deductions being repealed

Legal Citation	Name of Credit	Prior Sunset Date
R.S. 17:3389	University Research and Development Parks	July 1, 2017
R.S. 25:1226 – 1226.6	Atchafalaya Trace Heritage Area Development Zone Tax Exemption	Applications approved on or after January 1, 2020.
R.S. 47:12	Low-Income Housing	December 31, 1993
R.S. 47:34 and 287.749	New Jobs	December 31, 2019
R.S. 47:37 and 287.755	Contribution of Tangible Property of a Sophisticated & Technological Nature to Educational Institutions	December 31, 2019
R.S. 47:287.73(C)(4)	I.R.C. Section 280C Expense	None
R.S. 47:287.95(H)	Foreign Trade Zone	None
R.S. 47:79	Dependent/Blind/Disabled/Deaf Exemption/Deduction	Superseded by R.S. 47:294(B) listed below
R.S. 47:287.748	Hiring Eligible Re-Entrants	December 31, 2019
R.S. 47:287.752	Employment of Certain First-Time Nonviolent Offenders	December 31, 2019
R.S. 47:287.758	Bone Marrow Donor Expense	None (provision for individual income sunset December 31, 2019)
R.S. 47:287.759	Employee and Dependent Health Insurance Coverage	December 31, 2007
R.S. 47:293(9)(a)(ix)	I.R.C. Section 280C Expense	None
R.S. 47:293(9)(a)(xvii)	Net Capital Gains Deduction	None
R.S. 47:294(B)	Dependent/Blind/Aged Exemption	None
R.S. 47:297(A)	Certain Disabilities	December 31, 2019
R.S. 47:297(B)	Special Allowable Credits	December 31, 2019
R.S. 47:297(C)	Gasoline & Special Fuels Taxes for Commercial Fisherman	December 31, 2019
R.S. 47:297(D)	Education	December 31, 2019
R.S. 47:297(G)	Environmental Equipment	December 31, 1995
R.S. 47:297(H)	Small-Town Health Professional	December 31, 2019
R.S. 47:297(I)	Bone Marrow Donor Expense	December 31, 2019

Legal Citation	Name of Credit	Prior Sunset Date
R.S. 47:297(J)	Educational Expenses Incurred for Degree Related to Law Enforcement	December 31, 2019
R.S. 47:297(K)	Employment of Certain First-Time Drug Offenders	December 31, 2019
R.S. 47:297(L)	Purchase of Bulletproof Vest	December 31, 2019
R.S. 47:297(M)	Long-Term Care Insurance Premiums	December 31, 2019
R.S. 47:297(N)	Living Organ Donation	December 31, 2019
R.S. 47:297(O)	Employment of Certain First-Time Nonviolent Offenders	December 31, 2019
R.S. 47:297(P)	Accessible and Barrier-Free Constructed Home	December 31, 2019
R.S. 47:297.2	Employment-Related Expense for Maintaining Household for Certain Disabled Dependents	December 31, 2019
R.S. 47:297.6	Rehabilitation of an Owner Occupied Residential or Mixed-Use Property	December 31, 2017
R.S. 47:297.7	Property Insurance	December 31, 2008
R.S. 47:297.9	Amounts Paid by Certain Military Servicemembers for Obtaining Louisiana Hunting & Fishing Licenses	December 31, 2019
R.S. 47:301(10)(a)(vi)	Motion Picture Incentive Program Sales tax exclusion	January 1, 2006
R.S. 47:4331	Corporate Tax Apportionment Program	Contracts approved or renewed after June 30, 2017
R.S. 47:6011	Donations of Property to Certain Offices and Agencies	June 30, 2000
R.S. 47:6012	Donation of Materials, Equipment or Instructors Made to Certain Training Providers	January 1, 2001
R.S. 47:6016	New Markets Tax Credit	Qualified equity investments made after August 31, 2013
R.S. 47:6018	Purchases from Prison Industry Enhancement ("PIE") contractors	None
R.S. 47:6021	Brownfields Investor Tax Credit	December 31, 2009
R.S. 47:6025	LA Citizens Property Insurance Corporation Assessment	December 31, 2019
R.S. 47:6026	Cane River Heritage Tax Credit	Applications approved on or after January 1, 2018.
R.S. 47:6027	Mentor-Protégé Tax Credit	December 31, 2011

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R.S. 47:6030	Solar Energy System	December 31, 2015
R.S. 47:6035	Conversion of Vehicles to Alternative Fuel	December 31, 2021
R.S. 47:6036	Ports of Louisiana Tax Credits	Applications received after July 1, 2025
R.S. 47:6036.1	Louisiana Import Tax Credit	Applications received after July 1, 2025.
R.S. 47:6037	Green Job Industries Credit	Applications received after July 1, 2017
R.S. 47:6041	COVID-19 Pandemic ATC License	Effective for taxable periods beginning on Jan. 1, 2020, through December 31, 2020
R.S. 51:1801-1813	Urban Revitalization Tax Incentive Program	July 1, 2017
R.S. 51:1932	Louisiana Capital Companies Tax Credit Program	No certifications after June 30, 2003, and no capital investments certified after December 31, 2003
R.S. 51:2351-2360	Technology Commercialization Credit and Jobs Program	July 1, 2017
R.S. 51:3081 through 3094	Louisiana Community Development Financial Institutions Act	July 1, 2009
R.S. 51:3111-3115	Corporate Headquarters Relocation Program	Contracts approved after June 30, 2017
R.S. 51:3121	Competitive Projects Payroll Incentive Program	Contracts approved after June 30, 2026