





## COVID-19 Pandemic ATC License Income Tax Credit Instructions

Act 60 of the 2020 2nd Extraordinary Legislative Session allows a refundable credit against income tax for the amount of the 2020 annual state license and permit fees imposed by Alcohol and Tobacco Control (“ATC”) paid by a business such as a bar that is licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers.

The credit is equal to the amount paid for the annual state license and permit fees that is attributable to any calendar month, or fraction thereof, during 2020 that the permit holder was required to temporarily close operations pursuant to Proclamation Number 30 JBE 2020, or any subsequent proclamation declaring the existence of a statewide COVID-19 public health emergency. For purposes of this credit, a business qualifies for the credit for the months they were not able to exercise their ATC permit to sell alcohol.

The credit may be limited to individual partner, member, or shareholder’s proportionate share of the amount paid. Complete a separate worksheet for each location. The worksheets must be attached to each return claiming a share of the credit along with a schedule detailing each individual partner, member, or shareholder’s proportionate share.

### Who is eligible for the credit?

A business that is licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers that was required to temporarily close operations pursuant to Proclamation Number 30 JBE 2020, or any subsequent proclamation declaring the existence of a statewide COVID-19 public health emergency. For purposes of this credit, a business qualifies for the credit for the months they were not able to exercise their ATC permit to sell alcohol. Businesses that was eligible to offer takeout, delivery or room service sales were able to excise their ATC permit and thus not qualified for the credit.

The credit is for the portion of the license that covers the months that you were required to be closed. For example, bars were required to close on March 17, 2020, allowed to reopen on June 5, 2020, and were required to close for on premise consumption on July 13, 2020. A bar would qualify for the credit for the months of March, April, May and June. Bars that has or received a food permit from Louisiana Department of Health (“LDH”) were allowed to reopen on May 15, 2020 and thus would qualify for the credit for the months of March, April, and May.

The chart below list various business establishments that serve alcohol and the month that they were required to close and the month they were allowed to reopen. If you were required to have a reopening plan approved in order to reopen, attach a copy of such approved plan to document the date you were allowed to reopen.

Business Type	Month Closed	Month Allowed to Reopened
Bars	March	June
Bars with food service permit from LDH	March	May
Buffets	March	September
Casinos and video poker establishments	March	Month reopening plan approved
Caterers	March	September
Event centers & reception halls	March	September
Movie theaters	March	May
Museums, zoos, and aquariums (except children’s museums)	March	May
Personal care & grooming businesses (ex. spas, hair and nail salons)	March	May
Places of public amusement (ex: water parks, arcades, fairs, concert/music venues, adult entertainment venue)	March	Month reopening plan approved
Pool halls, bowling alleys, skating rinks, and arcades	March	Month reopening plan approved
Racetracks	March	Month reopening plan approved
Venues hosting athletic events	March	October, if parish reaches positivity rate
Breweries	March	Month reopening plan approved
Outdoor live entertainment in Orleans Parish	March	June