



# Annual Report





LIEUTENANT GOVERNOR BILLY NUNGESSER Prepared by the Louisiana Office of Cultural Development, Division of the Arts

### Acknowlegements

The cover page artwork was photographed by Louisiana Division of the Arts staff and features Big Chief Shaka Zulu's, "In Honor of the Toucan" suit from 2019 on display in the Treme/7th Ward Cultural District in New Orleans. Big Chief Shaka Zulu is a 2022 National Endowment for the Arts National Heritage Fellow.

Other images in this document were direct contributions from Cultural District liaisons or were taken by Division of the Arts staff during site visits to Cultural Districts.

This document was prepared by the Division of the Arts, under the Louisiana Office of Cultural Development with data submitted by February 17, 2025. The information presented relies on data furnished by Cultural District liaisons, local governing authorities, parish tax administrators, and the Louisiana Division of Historic Preservation. This report contains approximate information. In accordance with R.S. 47:305.47, the Department of Culture, Recreation and Tourism reports bi-annually to the legislature on the impact of the Louisiana Cultural Districts Program. Please note that this will be the final year the House Committee on Ways and Means or the Senate Committee on Revenue and Fiscal Affairs will receive this report or that the local sales tax exemption on art sold in a Louisiana Cultural District will be an incentive. The information contained in this report reflects data from the 2024 calendar year, prior to the repeal of R.S. 47:305.47 which took place during the 2024 Third Extraordinary Session. The repeal is effective January 1, 2025.







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Listing of Cultural Districts in Compliance with Reporting Requirements



Left: Installation in the Westwego Cultural District created by artist Josh Wingerter.

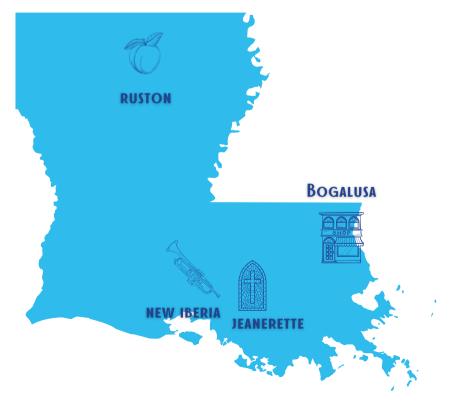
### Introduction

The Louisiana Legislature created the Louisiana Cultural Districts Program in 2007. The program provides incentives in designated Cultural Districts that contribute to increased business opportunities, artistic production, renovations of historic buildings, and a greater sense of community identity. As of October 1, 2024, 127 Cultural Districts are in 77 municipalities and 43 parishes. The designation attracts people, businesses, and cultural activity.

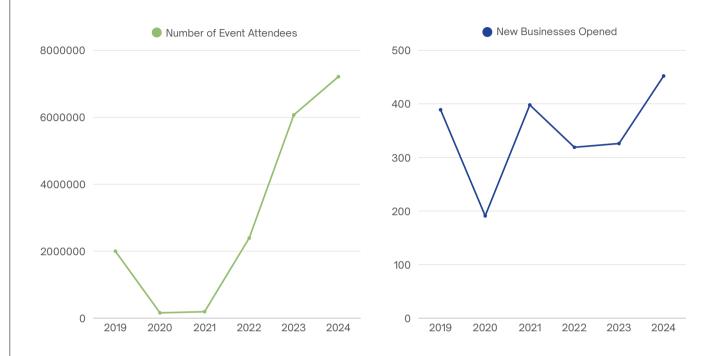
Previously, state law provided two tax incentives for districts:

- State historic preservation tax credits for eligible costs and expenses incurred during the rehabilitation of a historic structure.
- Qualifying works of original art were exempt from local sales tax. This incentive was repealed during the 2024 Third Extraordinary Legislative Session effective January 1, 2025.

In 2024, one community received Cultural District designation, the Railroad Avenue Historic Cultural District (Jeanerette, Iberia Parish). Boundary changes were granted to Bogalusa Historic Cultural District (Bogalusa, Washington Parish), Ruston Cultural District (Ruston, Lincoln Parish), and West End Historic Cultural District (New Iberia, Iberia Parish).



### **Economic Impact**



In 2024, Cultural Districts reported a **total of 4,968 events with 7 million+ attendees.** Based on reporting data, attendee numbers have surpassed prepandemic numbers by 261%!

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The following changes to business development were reported by Cultural Districts:

- New businesses opened: 452
- Arts/cultural businesses opened: 105
- Net growth of businesses: 286

## t **261%**

"Investing in Louisiana's Cultural Districts is not just an investment in the arts—it's an investment in our state's economic vitality."
-Chelsea Norris, Bocage Cultural District (East Baton Rouge Parish)

### Why the Arts Matter

Louisiana's arts community reflects our rich heritage. The arts also strengthen us socially, educationally, and economically. Americans for the Arts provided the Louisiana art facts below to help demonstrate the value of the arts beyond heritage, history, and culture. In Louisiana the arts:



Provide 55,212 jobs

Are a \$7 Billion Industry

Receive \$3.2 Million+ in NEA Grants

Receive \$2.1 Million+ in State Funds

"Preserving our local culture is crucial to maintaining our sense of community and continuity between past, present and future. Our cultural heritage defines us, and it is worth understanding, protecting and passing on to future generations."

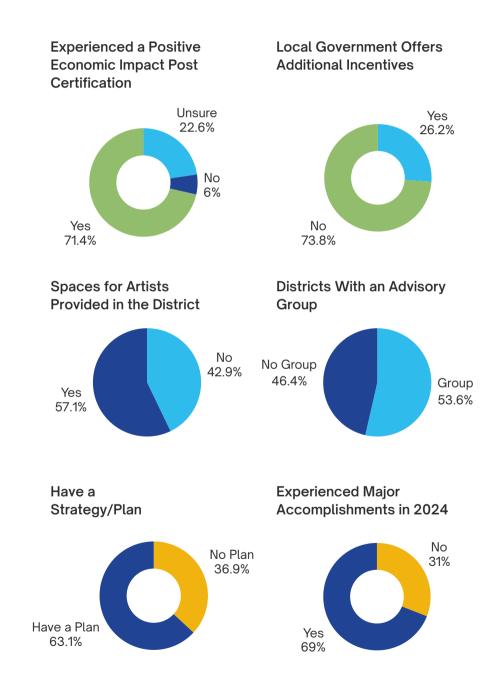
-Christina Gladney, Homer Cultural District Liaison, Claiborne Parish



Above: Music in the Park event in the Homer Cultural District

### **District Findings**

To better understand how districts operate and identify their needs, we gathered responses from districts statewide. This page and the next illustrate findings.

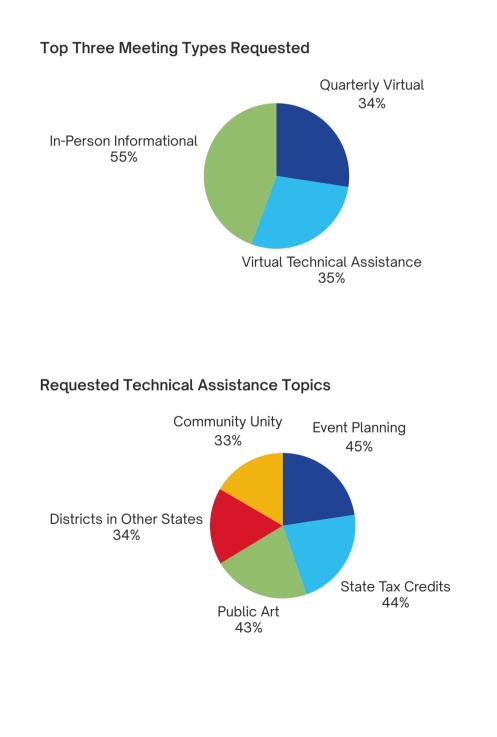




Above: Ceramic painted bulldogs from the Ruston Cultural District's Puppy Project Fundraiser.

### **Services Requested**

Below are the services that Cultural Districts requested from the Louisiana Office of Cultural Development, Division of the Arts.





Above: Winner of the 2024 State Poetry Out Loud Competition, Grisham Locke. Grisham is from the Ruston Cultural District and competed at the state competition in the Opelousas Cultural District.

### Renovations & State Tax Credits

The Cultural Districts Program supports community revitalization by encouraging renovations and adaptive reuse of buildings through State Historic Tax Credits. In 2024, Cultural Districts accounted for approximately 502 commercial and 627 residential renovation projects statewide. The projects can be independent of tax credit incentives, though some of them are among the state historic tax credit projects reported below.

Tax Credit Performance Indicator	Number of Applications	Percent Change from 2023
Number of Tax Credit Applications Since 2008	2,939	N/A
Part 1 Applications Received in 2024	268	46%
Part 3 Applications Completed in 2024	124	-10%

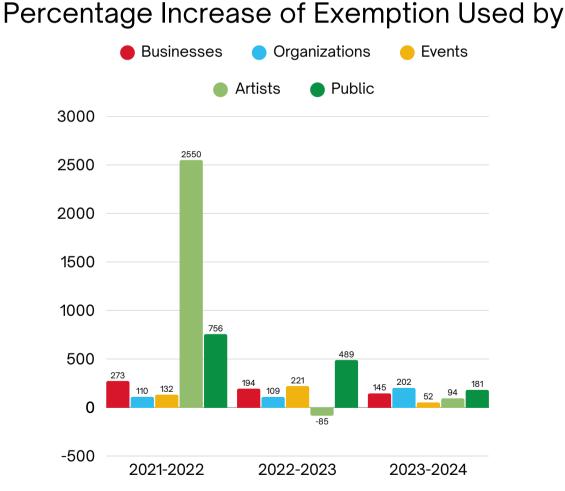
Tax credit attainment is a three-part process. Part 1 is used to certify that the building qualifies for the program. Part 3 is a request for the certification that the work has been completed according to Division of Historic Preservation Standards and is the final step in the process.



Left: Shreveport Municipal Auditorium in the Shreveport Downtown Cultural District.

### **Sales Tax Exemptions**

Cultural District Liaisons reported that approximately 6,185 businesses, 1,057 organizations, 1,927 events, 4,093 artists, and 1,614,591 members of the public benefitted from the sales tax exemption for original art! **During the 2024 Third Extraordinary Session, this incentive was repealed following the signing of Act 11 by Governor Landry.** 

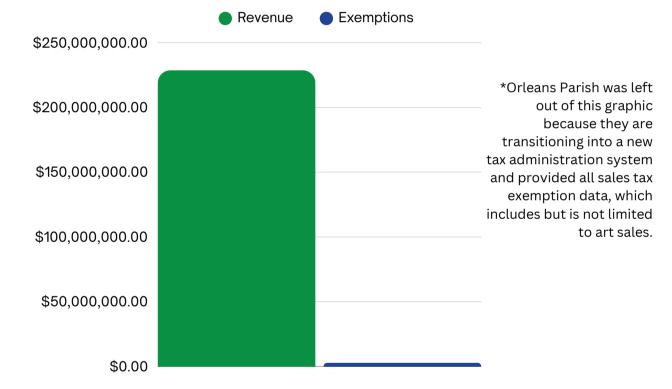


\*In 2022, Uptown University Cultural District in New Orleans reported a significant uptick in the use of the sales tax incentive by artists.

### Value of Exemptions

The estimated value of sales tax exemptions on art sold in Orleans Parish Cultural Districts in 2024 was \$86,551,898. The exemptions were generated from sales revenue totaling \$3,538,923,263.

The estimated value of sales tax exemptions on art sold from all Cultural Districts outside of Orleans Parish was \$2,762,452 The exemptions were generated from sales revenue totaling \$228,650,164. This is illustrated below without Orleans Parish.\*



### t \$228M in sales revenue



Above: Mural in the Morgan City Cultural District created in partnership with the Atchafalaya National Heritage Area. Artist: Andrea Matte.

### 2024 Compliance

At the time of preparing this report, 67% of Cultural Districts were in compliance by meeting all reporting requirements. **Special thanks to the following districts for their full participation.** 

#### Acadia Parish

Church Point Cultural District Crowley African American Cultural Historical District

#### **Avoyelles Parish**

Bayou des Glaises Cultural District Marksville Cultural District

Beauregard Parish Downtown DeRidder Cultural District

**Bossier Parish** The East Bank Cultural District

Caddo Parish Highland Community Cultural District

#### **Calcasieu Parish**

Charlestown Cultural District Cottage Shops Cultural District Downtown Sulphur Cultural District Nellie Lutcher Cultural District North Lake Charles Cultural District

Claiborne Parish Homer Cultural District

#### East Baton Rouge Parish

Bocage Cultural District LSU Cultural District Renoir Cultural District Scotlandville Cultural District

Franklin Parish Wisner Downtown Art & Cultural District

Iberia Parish Downtown Historic New Iberia Cultural District West End Historic Cultural District

#### **Jefferson Parish**

City of Gretna Cultural District Gretna South Cultural District Jean Lafitte Cultural District Rivertown Arts & Cultural District Westwego Cultural District

Jefferson Davis Parish Town of Welsh Cultural & Historic District

#### Lafayette Parish

Carencro Cultural District Downtown Lafayette Cultural District McComb-Veazey Cultural District

Lafouche Parish Thibodaux Cultural District

Lincoln Parish Ruston Cultural District

Livingston Parish City of Denham Springs Cultural District

#### **Orleans Parish**

A.P. Tureaud Cultural District Carrollton Hollygrove Cultural District Downtown Development Cultural District Faubourg St. John Cultural District Gentilly/Ponchartrain Park Cultural District Lafitte Greenway Cultural District Lower 9th Ward Cultural District Lower Garden District Cultural District Magazine Street Gallery Cultural District Milan Delachaise Cultural District Oak Street Riverbend Cultural District Old Algiers Cultural District

### 2024 Compliance

Oretha Castle Haley Blvd. Cultural District Rampart-Basin St. Corridor Cultural District Touro-Bouligny Cultural District Treme/7th Ward Cultural District

#### **Ouachita Parish**

Divine Nine Cultural District Riverside Monroe Cultural District South Riverfront Cultural District West Monroe Cultural District

Pointe Coupee Parish City of New Roads Cultural District

Rapides Parish Alexandria Cultural District

Sabine Parish Town of Many Cultural District

**St. Bernard Parish** Old Arabi Cultural Arts District

**St. John the Baptist Parish** Garyville Cultural District LaPlace Cultural District Reserve Cultural District River Road Cultural District

**St. Landry Parish** Frozard Cultural District Opelousas Cultural District

St. Landry & St. Martin Parishes Deux Bayous Cultural District

St. Martin Parish Breaux Bridge Cajun Creole Cultural District

**St. Mary Parish** Berwick St. Mary Cultural District Franklin Cultural District Morgan City Cultural District Patterson Lower Atchafalaya Cultural District

#### St. Tammany Parish

City of Slidell Olde Towne Cultural District Covington Cultural District Old Mandeville Cultural District

Tangipahoa Parish Hammond Cultural District

Terrebonne Parish Houma Heights Cultural District

Union Parish Bernice Cultural District D'Arbonne Cultural District

Vermilion Parish Abbeville Cultural and Heritage District

Vernon Parish Leesville Main Street Cultural District

West Baton Rouge Parish Cinclare Cultural District Port Allen Cultural District

West Feliciana Parish St. Francisville Downtown Cultural District

### 2024 Non-Compliance

To ensure transparency and provide justification for fluctuations in data over time, below is the list of districts not meeting 2024 compliance standards by abstaining from meeting reporting requirements at the time of preparing this document. Non-compliance may arise due to a range of factors, such as turnover, shifts in local governing authority administration, or other challenges in reporting capability.

#### **Acadia Parish**

Main Street Crowley Cultural District Pointe-aux-Loups Cultural District Rayne Cultural District

#### **Ascension Parish**

Ascension Parish Cultural District Donaldsonville Historic Cultural District

Caddo Parish Shreveport Downtown Cultural District

East Baton Rouge Parish Baton Rouge Arts & Entertainment Cultural District Old South Baton Rouge Cultural District Mid City Cultural District Perkins Road Arts District

East Carroll Parish Lake Providence Cultural District

East Feliciana Parish Jackson Cultural District

Jefferson Parish Grand Isle Cheniere Caminada Cultural District

Lafourche Parish Leeville Fishing Village Cultural District

Madison Parish City of Tallulah Historic Cultural District

Natchitoches Parish Natchitoches Cultural District

**Orleans Parish** Federal City, Tunisburg Cultural District Freret-Claborne Cultural District Irish Channel/Garden District Cultural District Lincoln Beach Cultural District Museum-City Park Cultural District South Broad Street Cultural District St. Claude Corridor Cultural District Uptown University Cultural District Viet Village Cultural District

Ouachita Parish Lida Benton Cultural District

Pointe Coupee Parish Morganza Cultural District

#### St. Landry Parish

Eunice Prairie Cajun Cultural District Grand Coteau Cultural District Historic Washington Cultural District Sunset Cultural District

#### St. Martin Parish

Cecilia et les Alentours Cultural District St. Martinville Cultural District

#### **St. Tammany Parish** Fontainebleau Cultural District Madisonville Cultural District Midtown Cultural District of Abita Springs

Tensas Parish St. Joseph Cultural District

Terrebonne Parish Houma Cultural District

Washington Parish Bogalusa Cultural District

Webster Parish Minden Art & History Cultural District



### LOUISIANA OFFICE of CULTURAL DEVELOPMENT

LOUISIANA DIVISION of THE ARTS

# Thank You

For questions or to learn more about the Louisiana Cultural Districts Program, visit or contact the following:

LouisianaArts.org

🔇 (225) 342-8161





LouisianaArts.org