



# Louisiana Cultural Districts Program

## Regional Meetings

*The Cultural District Program was created as a part of the Cultural Economy Initiative. It is managed by the Office of Cultural Development in the Department of Culture, Recreation and Tourism under the Office of the Lt. Governor of Louisiana*

# Today's Presentation

Cultural Districts Program Outline

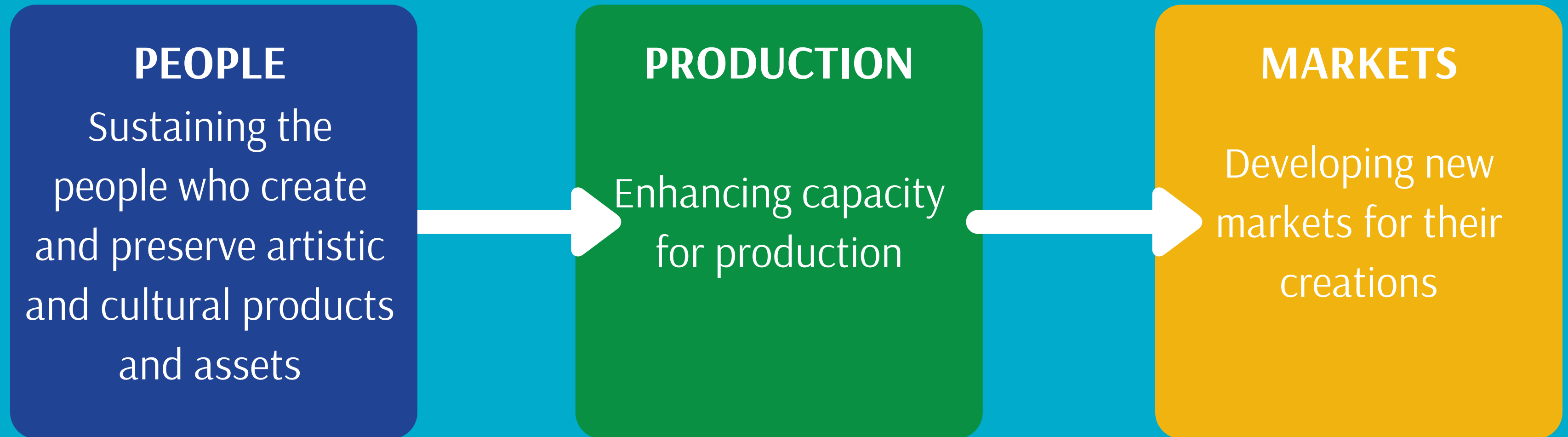
Incentives

Business Listings & Annual Reports

Success

Questions

# Cultural Economy Initiative



*The Cultural District Program was created as a part of the Cultural Economy Initiative. It is managed by the Office of Cultural Development in the Department of Culture, Recreation and Tourism under the Office of the Lt. Governor of Louisiana. The Cultural Economy Initiative and Cultural District Program focus on sustaining the people who create and preserve the artistic and cultural assets of Louisiana.*

# Program Purpose

The Louisiana Cultural Districts Program was created by Act 298 of the 2007 Regular Session of the legislature. The primary goal of this initiative is to spark community revitalization based on cultural activity through tax incentives, technical assistance, and resources.





# Program Incentives



## **HISTORIC PRESERVATION**

Expands eligibility of state historic tax credits for rehabilitation of commercial structures to cultural districts



## **TAX EXEMPTION**

Local sales tax does not apply to original, one-of-a-kind works of art

*There are two tax incentives that come with cultural district certification. One extends eligibility to property owners of commercial buildings for state historic tax credits on historic building renovation projects. The other exempts local sales tax on original, one-of-a-kind works of visual art sold within the boundaries of a Cultural District.*

# Historic Preservation

- Tax credit up to 20%
- \$5M cap per developer, per district, per year
- Structure must be historic and certified by the State Historic Preservation Office or on the National Register
- Tax credits may be stacked if structure is on the National Register
- More info: [www.louisianahp.org](http://www.louisianahp.org)

# Local Sales Tax Exemption

- Local sales tax does not apply to original, one-of-a-kind art works sold in a cultural district
- Includes paintings, some photographs, sculpture, pottery, and limited edition prints
- **Must still collect state tax of 4.45%**
  - Will be revisited in 2025
- Tax exemptions must be documented on parish tax returns

# Local Sales Tax Exemption Process

FOR ORIGINAL ART



## REGISTER

Register for a Tax Account  
Number



## R-1384

Verify authenticity and  
document each sale using a  
Sales Tax Exemption Certificate  
(R-1384). **Exemption is for  
local sales tax only. State  
sales tax is 4.45%**



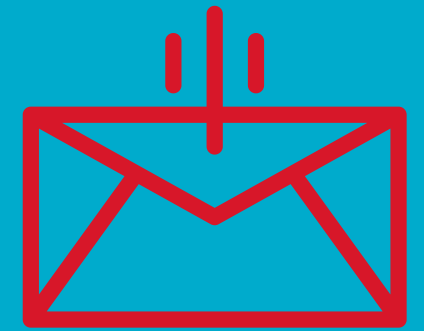
## R-1384 COPIES

Keep a copy, give a copy to the  
buyer, & submit a copy with  
your parish tax return



## TAX RETURNS

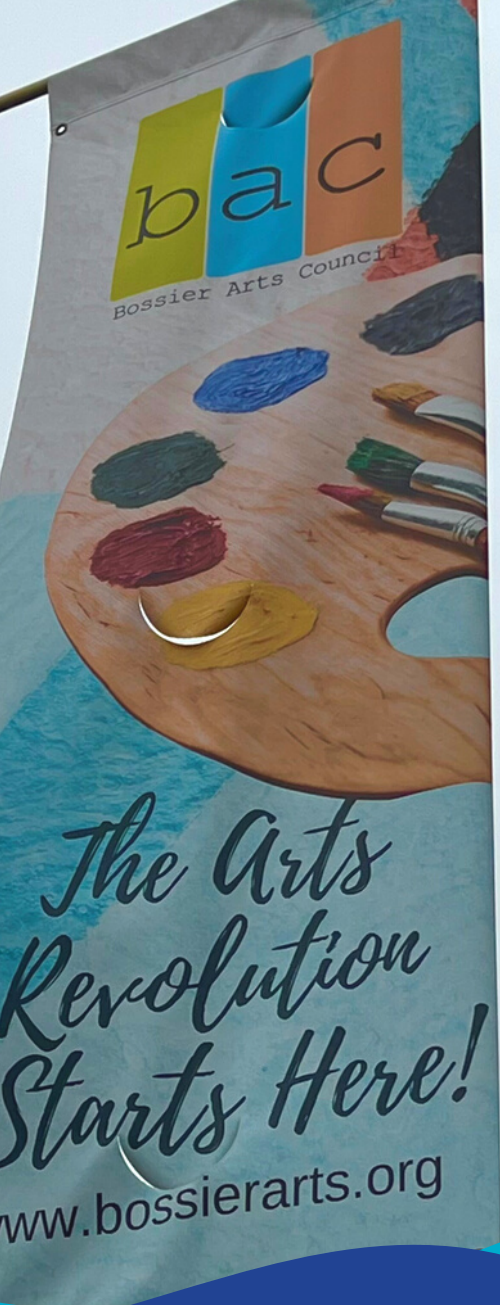
Enter the total value of sales  
tax exemptions on your parish  
sales tax return



## STAY UPDATED

LDR's Policy Statement  
Subscription Service allows you  
to receive communication on  
rulings, guidelines, and advice





# Business Listings & Annual Reports

- Update business listings quarterly
- Be sure to indicate business type in listing
- **BUSINESS LISTINGS DUE NOVEMBER 30**
- **ANNUAL REPORT DUE January 31**
- Submit via portal:  
<http://louisianaculturaldistricts.org/login>







UP TO DATE  
INFORMATION

PUBLIC ART

NEW OPPORTUNITIES,  
JOBS, & PARTNERSHIPS

USE OF HP TAX CREDITS  
FOR REDEVELOPMENT

INCREASED NUMBER OF  
ANCHOR INSTITUTIONS

**What does  
success look  
like?**



# Louisiana's Cultural Districts Program is a valuable tool for Economic Growth, Community Vitality, and Creative Placemaking/keeping.

## CONTACT:

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LOUISIANA  
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