

Cultural Product District



The Downtown Arts & Entertainment District has been certified by the state as a cultural district, a designation that makes original works of art sold there exempt from sales taxes and offers tax breaks on the renovation of historic buildings. All interested parties please contact the Office of Cultural Development to be evaluated on an individual basis. The boundaries are the same as the A&E District and can be found at www.downtownbatonrouge.org/downloads/pdf/AEboundaries.

Office of Cultural Development
Louisiana Department of Culture, Recreation and Tourism
(225) 342-8200

This program provides the following incentives:

Exemptions of state and local sales tax on the sale of original, one-of-a-kind works of art.

- The local sales tax exemption applies to businesses with an established location within the Cultural District.
- This does not apply to businesses with no fixed locations within the district, such as businesses that would sell at festivals, fairs or other events held in the district.
- “Works of art” shall mean visual arts and crafts including but not limited to paintings, photo graphs, sculpture, pottery, and traditional or fine crafts.
- The Department of Culture, Recreation and Tourism may determine whether or not an item meets this definition as well as whether the item is “original, one-of-a-kind”
- The seller must complete a sales tax exemption form (R-1384) from the Louisiana Department of Revenue

State Historic Rehabilitation Tax Credits

For residences located in a cultural district and classified as historically significant by the Louisiana Division of Historic Preservation, the state offers a 10-25% tax credit based on eligible costs. The maximum credit allowed is \$25,000 per structure.

Commercial properties, located in the cultural district and certified by the Division as historically significant, may qualify for a 25% tax credit on rehabilitation costs. The maximum credit allowed is \$5 million per investor per DDD or cultural district.

For more information, or to see if your property may qualify, please contact the Tax Incentives Staff at the Louisiana Division of Historic Preservation. (225) 342-8160. www.louisianahp.org