

SENATE BILL NO. 219

BY SENATORS MILLS, MARIONNEAUX AND GUILLORY

AN ACT

To enact R.S. 47:337.11.2, relative to exemption from the sales and use taxes of political subdivisions; to create the Acadiana Cultural and Entertainment Special District and authorize certain parishes within the district to provide a certain exemption from their sales and use taxes; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.11.2 is hereby enacted to read as follows:

**§337.11.2. Acadiana Cultural and Entertainment Special District; optional exemption**

**A. The Legislature of the State of Louisiana hereby finds that motion picture production generated by Louisiana Motion Picture Investor Tax Credits has been a benefit for the state. The 2011 Louisiana Entertainment Economic Impact Analysis estimates that over the course of the three years covered in the study motion picture productions will have spent approximately one billion five hundred ten million dollars in Louisiana. To date, the typical production is spending eighty percent of its budget in the state - and even blockbuster size films with budgets in excess of twenty million dollars spend fifty percent, and these percentages have steadily increased. From 2008 to 2010, productions averaged ninety-two per year. However, the legislature also finds that, unfortunately, the productions, and therefore their spin-off economic benefits, have tended to be focused in certain regions of the state. Many areas have received far less movie-making activity than others. Therefore, it is the determination and intention of the legislature in enacting this Act to provide**

1 another tax incentive tool to induce the location of movie picture production in  
2 some of those heretofore neglected areas.

3 B. There is hereby created the Acadiana Cultural and Entertainment  
4 Special District composed of all the parishes with the following populations  
5 according to the latest federal decennial census:

6 (1) Any parish with a population between 50,000 and 52,250.

7 (2) Any parish with a population between 56,000 and 90,000.

8 (3) Any parish with a population between 200,000 and 230,000.

9 C. Any taxing authority within any parish in the ACES District may  
10 provide for an exemption from their sales and use tax for the sales, purchases,  
11 or leases and rentals by a motion picture production company for a specific  
12 state-certified production by that company, all as set forth in the instrument,  
13 resolution, vote, or other affirmative action providing the exemption. A separate  
14 action providing an exemption shall be necessary for each state-certified  
15 production granted the exemption.

16 D. For purposes of this Section, the following words and terms shall have  
17 the following meanings:

18 (1) "ACES District" means the Acadiana Cultural and Entertainment  
19 Special District.

20 (2) "Motion picture production company" shall have the same meaning  
21 as provided for in R.S. 47:6007(B)(6).

22 (3) "State-certified production" means a production approved for  
23 Louisiana Motion Picture Investor Tax Credits by the office of entertainment  
24 industry development in the Department of Economic Development.

25 E. The exemption provided for in this Section shall not be granted on any  
26 tax in effect on the date of the grant which secures bonds if the grant will affect  
27 or impair the security of such bonds.

28 Section 2. This Act shall become effective upon signature by the governor or, if not  
29 signed by the governor, upon expiration of the time for bills to become law without signature  
30 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_