

Fee Report

LED INCENTIVE PROGRAMS AND FINANCIAL ASSISTANCE PROGRAMS AS OF JULY 1, 2019

TYPE	CURRENT FEES
Advance Notification (Industrial Tax Exemption Program (ITEP), Quality Jobs (QJ), Restoration Tax Abatement (RTA), Enterprise Zone (EZ), Industry Assistance (IA), Tax Equalization (TE))	\$250 per program advance notification
Application fee based on proposed exempted taxes - IA, ITEP and RTA*	Proposed tax benefits X .005; \$500 minimum \$15,000 maximum
Application fee based on proposed tax benefits (QJ, EZ, TE, Angel Investor, Research and Development, and Ports)	Proposed tax benefits X .005; \$500 minimum \$15,000 maximum
Application fee based on proposed tax benefits-Retention & Modernization	Proposed tax benefits X .002; \$200 minimum \$5,000 maximum
Affidavit of Final Cost, and Project Completion Report (ITEP, QJ, RTA, EZ & TE)	\$250 each filing
Annual Certification Report (ACR) , Employee Certification Report (ECR), Annual Compliance Report	\$250 each filing
Contract Renewals (ITEP, QJ, RTA, IA, & TE)	\$250
Contract Changes/Amendments (ITEP, QJ, RTA, EZ, IA, TE & Ports) Includes but not limited to: Transfers, Partial Transfers, Name changes, Adding owner names, adding affiliates	\$250 per contract per change/ amendment
State Small Business Credit Initiative Program (determined by financial risk)	0 - 4% guarantee fee
Application fee – Motion Picture Production (Film), Digital Media (DM), Sound Recording (SR), Live Performance (Live), Qualified Entertainment Company (QEC), and Qualified Music Company (QMC)	Proposed tax benefits X .005; \$500 minimum \$15,000 maximum
Initial Certification & Contract Changes/Amendments (Film,DM,SR,Live,QEC,QMC) Includes but not limited to: Budget changes, tax credit reservation changes,name changes.	\$250 per change/amendment
Verification Report Fee** - Motion Picture Production, Digital Media, Sound Recording, Live Performance, Qualified Entertainment Company, and Qualified Music Company	Actual Cost up to \$225 per CPA hour, with min/max fee & deposit based on size of production/project
Verification Report Fee** - Research and Development	Actual Cost up to \$225 per CPA hour, with min/max fee & deposit based on claimed qualified research expenditures

* Except for owner occupied residential projects which have no minimum fee

** Verification Report Fee effective 1/1/16

Note: All fees are listed by program in Title 13 on the Division of Administration website
<https://www.doa.la.gov/pages/osr/lac/books.aspx>