



Industrial Tax Exemption Program

APPLICATION INSTRUCTIONS

SECTION ONE

(Application Page 3)
Business Information

- **Company Name:** Legal name of the applicant that will enter into the contract
- **Physical Address:** List the complete address of the site location where the project took place
- **Parish:** Identify the parish in which the project took place
- **Product Manufactured:** Provide a brief description of the products your company produces for sale from this location
- **Manufacturing Process/Activities:** Provide a detailed description of what occurs at this plant that is considered manufacturing. You can attach this on a separate page if you need to
- **Gaming Questions:** Indicate if Company or any affiliates are engaged in gaming activities or have considered applying for a license for gaming

SECTION TWO

(Application Page 4)
Project Information

- **Type of Project:** Indicate if the project is for a new plant (Start-Up/New), an Addition to an existing facility or a Miscellaneous Capital Addition

JOBS, DATES AND PAYROLL:

- **Item A:** Indicate if additional numbers of employees were hired at this facility as a result of this project
- **Item B:** Indicate the actual number of employees at the facility prior to the project starting
- **Item C:** If you hire outside contractors to build out your project, the number of jobs they create is used for this section
- **Item D:** This is the date you received the piece of equipment, or started the building of the project or installation of the equipment
- **Item E:** This is the date the project was completed or operational
- **Item F:** Provide the cost of wages paid for contract workers, construction workers, and/or to a general contractor for services rendered regarding this project

PROJECT INVESTMENT:

- **Total Building:** Provide the amount spent on all building materials associated with this project
- **Total Equipment:** This is the cost for the equipment that was purchased
- **Total Labor and Engineering:** This is the cost for the construction jobs, engineering expenses, etc., for the project
- **Total Investment:** Total estimated expenditures for the entire project, which include the building, material, machinery, equipment, labor, and engineering cost calculated previously
- **Less Restricted Amount:** This is if you replaced any existing structures or equipment. The original cost of the asset that was replaced (regardless of how old it was) is used
- **Investment Amount:** This is the final amount of the project that is eligible for the exemption
- **Project Name and Description:** This is to provide a brief outline of what the project encompassed. For example – Miscellaneous purchases or a specific project name – Number 2 Catalyst

SECTION THREE

(Application Page 4)
Company Contact

- **Company Representative:** Name of the individual responsible for addressing and answering all questions pertaining to this application
- **Title:** This is the correct title for the person indicated as the Company Representative
- **Company Name:** Name of company contact person is affiliated with
- **Mailing Address:** Preferred U.S. Postal address of the contact where correspondence can be mailed
- **Phone Number:** Preferred direct telephone number (including extension) associated with contact person listed above. Also provide the fax number
- **Email Address:** Preferred email address associated with contact name

SECTION FOUR

(Application Page 4)
Application Fee
Calculation

- **Investment Amount:** Amount Identified in Section 2 as the final amount of the project eligible for exemption
- **Effective Tax Rate:** Amount provided by LED under the Millage Rate Factors or calculated by the system. This is multiplied by the Investment amount
- **0.5 percent (0.005):** Is multiplied by the sum of the Investment amount multiplied by the Millage Rate Factor (Effective Tax Rate)
- **Application Fee:** This is the amount calculated by the investment and then multiplied by the Tax Rate and 5/10%. If the amount is less than \$500, then the fee is \$500. If the amount is greater than \$15,000, the fee is capped at \$15,000
- **Louisiana Unemployment ID#:** Provide the number assigned to your company by the Louisiana Workforce Commission
- **NAICS Code:** Provide code number as assigned by the Louisiana Workforce Commission

SECTION FIVE

(Application Page 5)
Manufacturing Activities

In this chart, please provide information pertaining to activity as located at this site:
Status as a Manufacturing Establishment (50%+ of site activities are manufacturing)

- Detailed description of non-manufacturing activities at the site. For example:
 - Sales, marketing or distribution of the product
 - Installation, maintenance or repair of the product
 - Other non-manufacturing services

Percentage of activities at the site constituting manufacturing based upon annual sales revenue (unless other method of calculation approved by LED).

SECTION SIX

(Application Page 6)
Breakdown of Purchases

In this chart, you will identify those assets at this location that are associated with the manufacturing as related to this specific exemption request.

- Identify all property at the site directly and primarily related to manufacturing (taxable property for which exemption is sought)
 - "Primarily" means >50% of the use of an asset is related to manufacturing
- Property used in administrative and support activities directly and primarily relating to manufacturing may be included as components of the Manufacturing Establishment

- **Vendor:** This is the name of the supplier or contractor involved in your project
- **Description of Item:** Description of building, providing dimensions, purpose and makeup; or description of the equipment purchased
- **Use:** Identify if the assets are used in the manufacturing versus the non-manufacturing elements of the facility.
- **Cost:** This is the cost of the building, the equipment or the assets that are used in this project. Whole dollars only, no cents
- **Totals listed:** The totals for the Building, Machinery and Equipment, Labor and Engineering and the Total Amount are all used to provide the data for the front sheet of the application – this amount will be prior to the restriction of replaced assets

SECTION SEVEN

(Application Page 7)
Certification

Confirms the dates of the project as identified on the front and that the company has subtracted any replaced assets from the Investment. **Certification section should be read, dated and signed by an authorized company official acknowledging the information provided in the application is true and correct.**



LOUISIANA.
Custom-Fit Opportunity.

PROJECT NO. _____

Industrial Tax Exemption Program

FOR OFFICE USE ONLY

DEPOSIT DATE _____

RECEIPT # _____

CHECK # _____

CHECK AMOUNT _____

INITIALS _____

Mailing Address
P.O. Box 94185
Baton Rouge, LA 70804-9185

Physical Address
1051 North Third Street
Baton Rouge, LA 70802

Phone: 225.342.3000
Fax: 225.342.0142

TAX EXEMPTION PROGRAM APPLICATION

PLEASE TYPE (Application cannot be processed if required information is not provided)

INSTRUCTIONS: Complete all areas of requested information before submitting this application to our office. Any missing information may cause delays in processing and submission to the Louisiana Board of Commerce and Industry for consideration. **The Board of Commerce and Industry urges manufacturers and contractors to give preference to Louisiana manufacturers, suppliers, contractors and labor.**

1. BUSINESS INFORMATION

COMPANY NAME

PHYSICAL ADDRESS (ACTUAL LOCATION OF LOUISIANA MANUFACTURING SITE)

CITY **PARISH** **STATE** **ZIP CODE**

PRODUCT MANUFACTURED (REQUIRED)

MANUFACTURING PROCESS/ACTIVITIES: (DETAILED DESCRIPTIONS REQUIRED. IF MORE SPACE IS NEEDED, ATTACH A SEPARATE SHEET)

The Board of Commerce and Industry has adopted rules prohibiting any business engaged in or owned by someone engaged in gaming from being eligible to participate in the Incentives Programs.

*Has the applicant or any affiliates received, applied for or considered applying for a license to conduct gaming activities? **YES** **NO**

If yes, attach a detailed explanation, including the name of the entity receiving or applying for the license, the relationship to the applicant if an affiliate, the location and the type of gaming activities.

2. PROJECT INFORMATION

TYPE OF PROJECT: Start-Up/New Plant Addition to an Existing Plant Miscellaneous Capital Addition

JOBS, DATES AND PAYROLL FOR THIS PROJECT (Complete Items A – F)		PROJECT INVESTMENT	
A. Additional full-time persons to be employed in operations after this project is completed:		Total Building	\$
B. Full-time persons employed in plant operations prior to this project:		Total Equipment (+)	\$
C. Construction jobs for this project:		Total Labor & Engineering (+)	\$
D. Date Construction and/or installation started:		Total Investment (=)	\$
E. Date construction and/or installation was completed:		Less: Restricted Amount (-) (Obsolete Equipment)	\$
F. On-site construction payroll:		Investment Amount (=) (To be Considered for Exemption)	\$

PROJECT NAME AND DESCRIPTION: (If more space is required, attach a separate sheet – this is to identify what is being built/installed or upgraded)

3. COMPANY CONTACT

COMPANY REPRESENTATIVE

Name of person to contact in reference to this application

TITLE

COMPANY NAME

MAILING ADDRESS

CITY **STATE** **ZIP CODE**

PHONE NUMBER **EXT.**

EMAIL ADDRESS

4. APPLICATION FEE CALCULATION

Investment Amount \$ _____

Effective Tax Rate¹ x _____

5/10 % x _____ 0.005 _____

Application Fee \$ _____

¹The current year's Effective Tax Rate for each parish is attached to the Industrial Property Tax Exemption Application or may be obtained by calling our office.

Minimum fee — \$500 Maximum fee — \$15,000

RETURN THE ORIGINAL AND ONE COPY WITH THE REQUIRED FEE

LOUISIANA UNEMPLOYMENT ID #

NAICS CODE

5. MANUFACTURING ACTIVITIES

Please provide the following information (attach additional pages as needed).

Part 1 — Status as a Manufacturing Establishment (>50% of site activities are manufacturing)

1. Detailed description of non-manufacturing activities at the site. For example:
 - a. Sales, marketing or distribution of the manufactured product;
 - b. Installation, maintenance or repair of the manufactured product;
 - c. Providing other non-manufacturing services.
2. Percentage of activities at the site constituting manufacturing, based upon annual sales revenue (unless another methodology is approved by LED).

Part 1 – Status as a Manufacturing Establishment (>50% of site activities must be manufacturing)	
ACTIVITY	PERCENTAGE

PERCENTAGE MANUFACTURING _____

PERCENTAGE NON-MANUFACTURING _____

PERCENTAGE ACTIVITIES _____

7. CERTIFICATION

Must have legal authority to sign this application (Documentary evidence must be provided)

I, _____,
COMPANY OFFICIAL

Hereby certify that I am _____ of _____,
TITLE COMPANY NAME

And I hereby verify that this Certification is made for the specific purpose of attesting that hiring or construction related to this Industrial Tax Exemption project began/will begin on the _____ day of _____ 20_____, that all construction related to this Industrial Tax Exemption application will be completed on or about the _____ day of _____ 20_____, that operation of these constructed facilities related to the Industrial Tax Exemption project covered in this application will begin on or about the _____ day of _____ 20_____.

That where buildings, equipment or machinery are being replaced, **both** the original cost of the building, equipment or machinery being replaced and the cost of the replacements are shown and identified on the application and; that any secondhand items shown on the application were not on the active Louisiana tax assessment rolls at the time of acquisition or had not been previously covered by an industrial tax exemption in Louisiana and; that none of the items on this application are presently on the tax assessment rolls of any parish in the State of Louisiana.

I hereby certify that the Industrial Tax Exemption project identified in this application with the above referenced number meets all of the requirements of LA Const. Art. 7, Section 21 (F) and applicable regulations. I hereby certify that the information provided in this application is true and correct, and I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for the filing of false public records (R.S. 14:133) and/or forfeiture of any tax exemptions approved under this program. I understand that the application and information submitted with it shall not be returnable to the applicant.

By:

(Original Signature)

Printed Name and Title

Date