



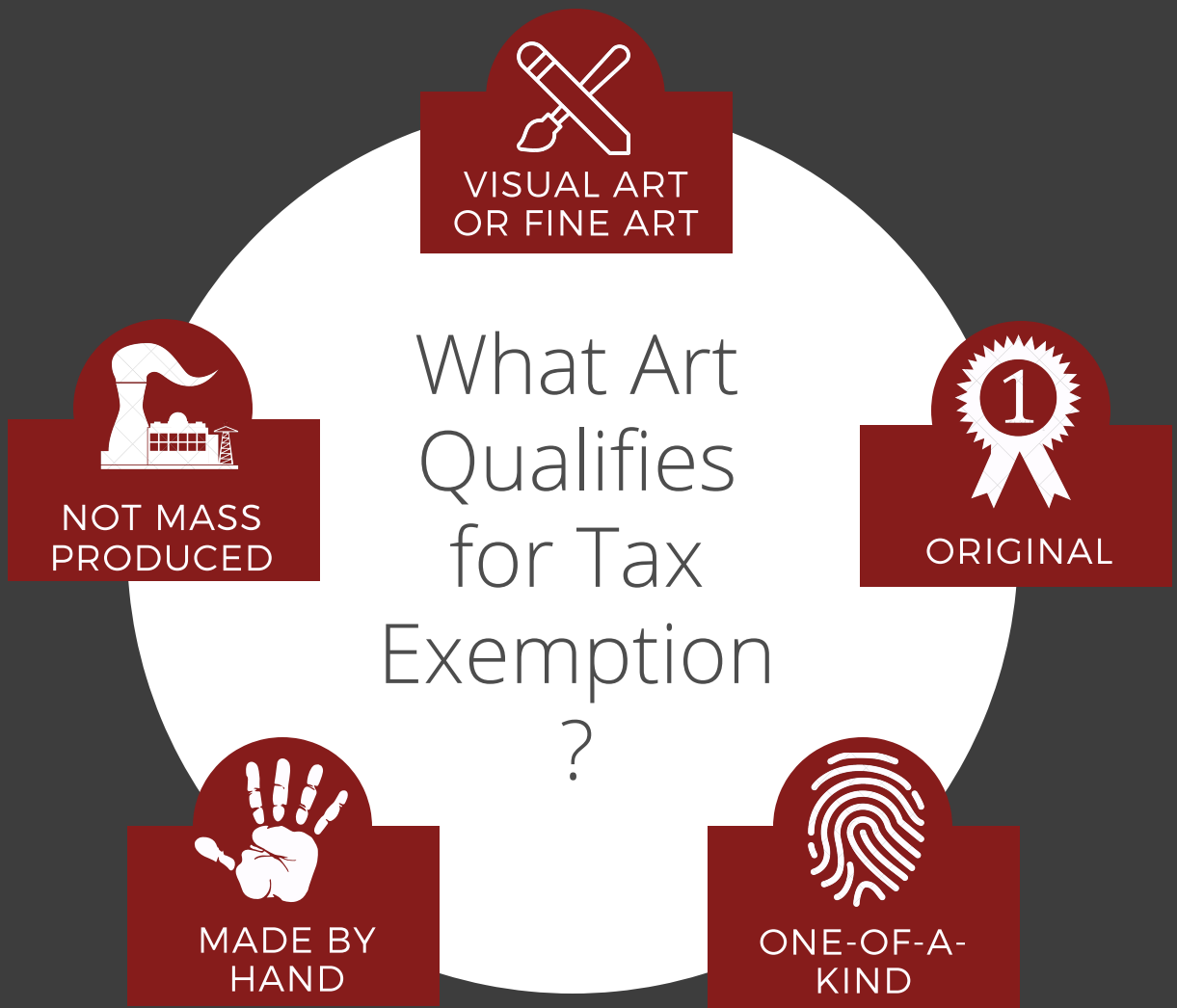
# What does a Cultural District do for me?

## State Historic Tax Credits

- Property owners can apply for state tax credits for historic building renovations (commercial or residential)

## Local Sales Tax Exemption

- Qualified original art sold within the boundary of MID CITY Cultural District will not incur local sales tax
- Art sellers must charge 4.45% state tax



LOUISIANA  
OFFICE of CULTURAL  
DEVELOPMENT

ARTS • ARCHAEOLOGY • HISTORIC PRESERVATION • CODOFIL

# MID CITY Cultural District

## Local Tax Return Instructions For Original Art Exemption

A step-by-step guide for registered businesses



Enter Gross  
Sales on First  
Line



Indicate Tax  
Exempt Sales on  
Lines 9-10 of  
Parish Form



Indicate the Sale  
is "Original Art  
Sold in MID CITY  
Cultural District"



Subtract and  
Pay Tax on  
Balance, if Any



Retain Certificates  
of Exemption  
Equal to the Total  
Exempt Sales

For More Information, Visit: [www.CRT.State.LA.US/cultural-development/arts/cultural-districts/](http://www.CRT.State.LA.US/cultural-development/arts/cultural-districts/)

To Register as a Seller of Tax Deductible Art, Visit:

[www.crt.state.la.us/Assets/OCD/arts/culturedistricts/homepage/Sales%20Tax%20Exemption%20Instructions%20Sept2016.pdf](http://www.crt.state.la.us/Assets/OCD/arts/culturedistricts/homepage/Sales%20Tax%20Exemption%20Instructions%20Sept2016.pdf)