



LOUISIANA CULTURAL DISTRICTS

DEPARTMENT OF CULTURE, RECREATION AND TOURISM

Cultural Districts Reporting Requirements

By January 31 of each year beginning one year after certification, the Local Governing Authority (LGA), through its designated liaison, must complete an Annual Report on the impact of the Cultural District reflecting the activity of the prior calendar year.

I. Annual Report

The Annual Report is collected via online survey. The link to the report is provided in December each year to the liaison for each Cultural District. The report asks for the following information:

- Name of Cultural District, name and contact information for the person completing the report
- List and describe Cultural District accomplishments for the past year. (Information may include status of renovation and other capital projects; infrastructure improvements; marketing efforts; impact on tourism; crime rate, etc.)
- General Sales Tax Exemption information- estimates of number of businesses, organizations and individuals taking advantage of the original art sales tax exemption
- Approximate number of commercial and residential renovation projects begun
- The percent of vacant buildings; compare this to the vacancy estimated on initial application
- List any additional local incentives offered to businesses and/or artists in the district
- List the number of new and closed businesses, cultural events, and attendance estimates
- List and describe progress toward goals related to Artistic, Community, and Economic development
- Additional Questions on the annual report are about the organizational structure, communication and promotion techniques, and needs of the cultural district.

II. Business List

The Business List submitted with the initial application must be updated each December to reflect new and closed cultural businesses. Liaisons will be emailed a copy of most the recent Business List to update.

III. Sales Tax Information

The following information will be collected by the OCD from the local tax administrator for each Cultural District with support of the LGA:

The sales tax revenue generated by cultural businesses in the district

The value of sales tax exemptions claimed on sales of original works of art

IV. Historic Tax Credit Information

The following information will be collected internally within the OCD by accessing data tracked by the Office of Historic Preservation:

The number, value, and type of historic rehabilitation tax credits applied for

The number, value, and type of historic rehabilitation tax credits awarded

The value of investment in the district through rehabilitation, building, or other projects

Information gathered from the annual reports is used to evaluate the impact of the Cultural District program overall and for biannual reporting to the legislature in odd years. The reports are also used to monitor and evaluate the impact on individual Cultural Districts and communities for compliance with program criteria. Successes and challenges of the Cultural District program gleaned from the reports help inform program improvements and other initiatives.

If a Cultural District fails to submit the annual report by January 31, the OCD will report the failure to the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The OCD may initiate action to revoke Cultural District certification for failure to submit an annual report.