

Regular Session, 2014

HOUSE BILL NO. 824

BY REPRESENTATIVE LEGER

TAX CREDITS: Provides relative to the application fee for projects applying for the rehabilitation of historic structures tax credit applicable to nonresidential property

1 AN ACT

2 To amend and reenact R.S. 47:6019(A)(2)(c), relative to the rehabilitation of historic  
3 structures; to provide relative to the application fee charged by the state historic  
4 preservation office for processing certain applications; to require the promulgation  
5 of rules and regulations; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:6019(A)(2)(c) is hereby amended and reenacted to read as  
8 follows:

9 §6019. Tax credit; rehabilitation of historic structures

10 A.

11 \* \* \*

12 (2)(a)

13 \* \* \*

14 (c) A fee shall be charged per application by the state historic preservation  
15 office ~~of two hundred fifty dollars per application, the amount of which shall be~~  
16 determined in rules and regulations promulgated by the Department of Culture,  
17 Recreation, and Tourism, in accordance with the Administrative Procedure Act.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Leger

HB No. 824

**Abstract:** Changes the application fee for applicants applying for the rehabilitation of historic property tax credit for nonresidential property from \$250 per application to an amount determined by rule promulgated by the Dept. of Culture, Recreation, and Tourism.

Present law authorizes an income tax credit for eligible costs and expenses incurred during the rehabilitation of a historic structure located in a downtown development or a cultural district. The amount of the credit shall not exceed 25% of the eligible costs and expenses of the rehabilitation. In order to qualify for the credit, the historic structure must be located in a downtown development or cultural district listed on the National Register of Historic Places or be certified by the state historic preservation office as contributing to the historical significance of the district. Eligible structures include nonresidential real property or residential rental property.

Present law requires the state historic preservation office to charge a fee of \$250 per application.

Proposed law retains present law but changes the fee amount from \$250 per application to an amount to be determined by rule promulgated by the Dept. of Culture, Recreation, and Tourism in accordance with the Administrative Procedure Act.

(Amends R.S. 47:6019(A)(2)(c))