Cultural Districts

DEPARTMENT OF CULTURE, RECREATION & TOURISM

A program of Cultural Economy Initiative Under the direction of the Office of the Lt. Governor through the Office of Cultural Development





Program Purpose:

To help local governments revitalize communities by creating locally driven hubs of cultural activity

• Build on cultural resources that play a vital role in cultural development of the district

• Engage in the promotion, preservation, and education aspects of the art and culture of the district

Benefits:

Increased occupancy, cultural activity, commerce, jobs, and sense of community identity



1. State Historic Tax Credits 2. Sales Tax Exemption: Original, one-of-a-kind, works of visual art sold within the boundary of a cultural district are exempt from both state and local tax

NOTE: a partial, temporary suspension of the state sales passed in the 1st Special Session of 2016 is in effect from 4/1/16 through 6/30/18.

Local sales tax exemptions remain in place.



What qualifies as Original Art?

An item must meet <u>all 5</u> of the following points:

- 1. Visual Art or Fine Craft
- 2. Original
- 3. One-of-a-kind
- 4. Conceived and made by hand of artist or under his direction, and
- 5. Not intended for mass production



Eligible Visual Arts and Crafts

- Include drawing, painting, sculpture, clay, ceramics, fiber, glass, leather, metal, paper, wood, or mixed media
- Limited numbered editions (up to 100) of hand-made prints such as lithograph, photography, silk screen, intaglio, etching



Examples of works that do not qualify for tax exemption

- Reproductions of original works such as prints, notecards, giclees
- Multiples of handcrafted items made from a pattern
- Hand strung manufactured beads
- Performing art
- Food products
- Music recordings
- Live plants, such as bonsai trees, floral arrangements, wreaths, and garlands



Certificate of Exemption

- Must be completed for each sale
- Seller retains a copy in case of audit
- Copies available for download at

www.crt.la.gov/culturaldevelopment/arts/cultural-districts B-1384 (6/08) Texpayer Services Division P.O. Box 201 Baton Rouge, LA 70821-0201

Original Works of Art Sold in an Established Cultural Product District Sales Tax Exemption Certificate Revised Statute 47:305.57

(225) 219-7356 (225) 231-6236 (Fax)

PLEASE PRINT OR TYPE

Purchaser Name		
Address		
City	State	ZIP

	Descript	ion of Art	
Title		Artist Name	
Media	Size	Color	Date Created (If Incom)
Sales Price		Date of Purchase (mm/dd/yyyy)	

The Seller hereby certifies that the above described item is an original one of a kind work of art that meets the definition established by the Louisiana Department of Culture, Recreation and Tourism. Its authenticity is attested to by the following authorized representative of the Seller.

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Seller Address		
City	State	ZIP
City	State	216
Cultural Product District Name		
Or diversit Desite and Distribute Desites	Oller.	
Cultural Product District Parish	City	
	-	

Authorized person complet	ing the exemption certificate
Name	Tibe
Signature	Date (mm/dd/yy)y)
X	

Original exemption certificate to be retained by seller; copy of exemption certificate to be retained by purchaser.

State and Local Tax Reports Required

Both state and local sales tax returns must be completed by the art seller and submitted as usual, even if tax due is \$0.

Sales Tax Return Forms & Instructions available online: State Form R-1029- www.rev.state.la.us/sections/taxforms/ Local Forms by Parish- www.laota.com/



State Tax changes 4/1/16 - 6/30/18

April 1, 2016 – June 30, 2018: The 4% state tax exemption for original art sold in Cultural Districts is suspended. An additional 1% state sales tax goes into effect. The sale of original art is not exempt from this extra 1% state sales tax. Therefore, as of April 1, 2016 total state sales tax is 5%.

July 1, 2016 – June 30, 2018: 2% state sales tax exemption for original art goes into effect (instead of 4% exemption). There is no exemption from the new 1% state tax. Therefore, art sellers must change **3%** state sales tax on original art sold in Cultural Districts.

Local sales tax is not affected by Act 25 and Act 26 of the First Extraordinary Session of 2016. Therefore, the sales of original art from Cultural Districts continue to be exempt from local sales tax.

While the sale of art continues to be exempt from local sales taxes, the parish tax report must still be submitted with total art exemptions specified on lines 8-10, even if no tax is due.

Louisiana State Tax Return

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R-1029 (7/16) Allowable Deductions – Schedule A	Total Sa	es	Percent Exempt				
17 Intrastate telecommunication services. (Do not include prepaid telephone cards.)		00	20%				
18 Interstate telecommunication services.		00	40%				
19 Electricity and natural gas or energy for non- residential use.		00	20%				
20 Steam and bulk or utility water used for non- residential purposes.		00	20%				
21 Sales and leases to nonprofit electrical cooperatives.		00	60%				
22 Sales of diesel fuel, butane, propane and other liquefied petroleum gases to farmers.		00	80%				
23 Sales/purchase/leases/rentals of manufactur- ing machinery or equipment.		00	80%				
24 Sales to U. S. government and Louisiana state and local government agencies.		00	100%				
25 Sales of prescription drugs.		00	100%				
26 Sales of food for home consumption.		00	100%				
27 Electricity, natural gas, and bulk water for residential use.		00	100%				
28 Sales in interstate commerce.		00	100%				
29 Sales for resale.	COLLE	00	100%				
30 Cash discounts, sales returns and allowances.		00	100%				
31 Total from SCHEDULE A-1 (transactions taxed at 0%)		00	100%				
32 Total from SCHEDULE 1.0			20%				
33 Total from SCHEDULE A-3							
(transactions taxed at 3%)	فليلخ بالباب	0.0	40%				
34 Total from some of the second state of the	ELL: LL	00	60%				
35 Total from SCHEDULE A-5 (transactions taxed at 1%)		00	80%				
36 Add Lines 17 through 35; enter here and on Lin	ne 5.						
NC							
The Military Family Assistance Fund Worksheet	s Compensation -	37B Donation in Additi	on to Tax Due				
37 Total Donation (Add Lines 37A and 37B) Enter here a	and on Line 13A on front of retur	n		37			
Under the penalties of perjury, I declare that I have is true, correct, and complete.	examined this return, includ	ing all accompanying	documents, a	and to the best	of my know	rledge and	belief, it
Signature		Date		Telephone			
ID number							

ID number of preparer

Preparer signature_

Louisiana Department of Revenue • Post Office Box 3138 • Baton Rouge, LA 70821-3138

This return is due on or before the 20th day following the taxable period covered and becomes delinquent on the first day thereafter. If the due date fails on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.



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Louisiana State Tax Return

R-1029 (7/16) Enter your Louisiana Revenue Account Number Schedule A-3: Transactions Subject To 3% Tax Sales Tax Exemption Description Total Sales Original Art in Cultural District 5090 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 Add Lines 1 - 20; enter here and on Line 33 of Schedule A, under the Total Sales column.

Use <u>Schedule A-3</u> of LDR form R-1029 to report sales of original art. Use code **5090**.

For a copy of the most current form R-1029 www.rev.state.la.us/sections /taxforms/







WEB

Local Tax Return Instructions

- Enter gross sales on first line
- Indicate tax exempt sales on lines 8-10 of parish form
- Indicate the sale is "original art sold in _(*Name*)____ Cultural District"
- Subtract and pay tax on balance, if any
- Retain Certificates of Exemption equal to the total exempt sales* in case of audit
- * EBR, St Martin, and E Feliciana require copies of certificates be submitted with the parish tax return



ST. MARTIN PARISH SCHOOL BOARD MALES AND LISE THE DEPARTMENT. PIO BOX 1988 BREAUX BREDGE LA THET! PHONE: 327-022-0106, Set. 4860 201-020-0207 (MAJ)

PLEASE ENTER YOUR CHECK NUMBER

Example of Parish Tax Return

MAKE YOUR REWITTANCE CHECK PAYABLE TO: ST. MARTIN PARISH SCHOOL BOARD BALES & USE TAX DEPT P C BOX 1000 BREAUX BRIDGE, LA 70617

#Battles 11/2009

ONLINE FILING: particle.com SALES TAX INFO: www.laota.com

Address

Par Particul Excluded

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PARISH TAX NATE 3.5% (EXCEPT FOR COLUMNS B, C, D, J & L)

COLUMN & - BREAUX BROOD ANNEXATION - (affective 1-1-2015) located by physical address see revenue side of sheet for applicable addresses

ODLUMIN D - ST. MARTINVILLE ANNEXATION - (effective 4-1-2005) located by physical address see reverse side of sheet for applicable addresses

COLUMIN H - ST. MARTIN PARISH GOVT GALES TAX DISTRICT NO. 2 - (effective 41-1998) located by physical address -ose reverse side of sheet for applicable addresses

DOLUMIN I - ST. MARTIN PARISH GOV'T SALES TAX DISTRICTING. 1 - (#factive 10-1-2023) All unincorporated areas of St. Martin Partsh less and except Sales Tax District No. 2

COLUMIN J + CITY OF ARNAUDVILLE within ST. MARTIN PARISH located by physical address - see tevents side of sheet for applicable addresses

ODULININ L - SREAUX BRIDGE COMMERCIAL DISTRICT - (Inflactive 1-1-2009) located by physical address - see recerse side of sheet for applicable addresses

WARNING

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I declare under the penalties for filing false reports that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete return. If the return is prepared by a person other than the buggayer, his declaration is based on all the information relating to the mattern required to be reported in the return of which he has any knowledge.

Please indicate any changes : Date out of business or sold

Name and address of new owner,

COMPUTATION OF SALES AND USE THE					a	- - - -
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Frequently Asked Questions

Is there a distinction between art and craft for the Cultural District tax exemption?

Art and fine craft items that meet the definition above are both eligible for the sales tax exemption if sold within the bounds of a certified Cultural District.

What is "mass production"?

Mass production is defined as production of large numbers of standardized products. For the purposes of the definition of original art for the Cultural Districts program, items that can be reordered in quantity are considered mass produced. If an artist designs a work of art that he/she intends to duplicate through manufacturing, printing, or assembly by hand from a pattern, it is deemed to be "Intended for mass production" and is not eligible for tax exempt sale.

Are hand-made furniture and crafts eligible if they are made from a pattern?

Hand-made furniture and crafts made from a traditional, published or shared patterns are considered mass produced and are not eligible under the definition of original art adopted for the Cultural Districts program. Items made from the creator's original design and not reproduced in quantity may be eligible.

Are all editions of 100 or less eligible regardless of the media?

No, only limited editions of 100 or less if they are hand-made or created under the direction of the artist are eligible. Eligible media include lithographs, photography, silk screen, intaglios, etchings, and graphic design. Other printed reproductions of art work and posters are not eligible.

Are giclees enhanced by the artist eligible?

No, the print process used to create giclees is a mass production printing process which is excluded in the definition of original art adopted for the Cultural Districts program, even if hand embellishment is added.

Is handmade jewelry eligible?

Handmade beads and original designs qualify. Hand strung manufactured beads do not qualify unless the creative vision and original design of the piece qualifies it. If sold at an art market or festival that requires an artistic jury process (different than just an application process) it may qualify as the originality and artistic product has already been evaluated.

Frequently Asked Questions

Are all editions of 100 or less eligible regardless of the media?

No, only limited editions of 100 or less if they are hand made or created under the direction of the artist are eligible. Eligible media include lithographs, photography, silk screen, intaglios, etchings, and graphic design. Other printed reproductions of art work and posters are not eligible.

Does the tax-exempt sale of art apply to living artists only?

No. The law does not permit a distinction between art created by living or deceased artists. All art that meets the definition above is exempt from sales taxes.

What is wearable art?

Wearable art, also known as Artwear or "art to wear", refers to individually designed pieces of (usually) hand-made clothing or jewelry created as fine or expressive art. While the making of any article of clothing or other wearable object typically involves aesthetic considerations, the term wearable art implies that the work is intended to be accepted as a serious and unique artistic creation. Most handmade knitted, crocheted, smocked, and garments made from patterns are not considered wearable art.

Are antiques considered works of art eligible for tax exempt sale?

Generally antique furniture is home furnishing which falls under the category of decorative arts that are not considered works of visual art and are not eligible for tax exempt sale under this program. Decorative Arts are defined as ornamental and utilitarian works in media including but not limited to ceramic, wood, glass, metal, and textiles. Many decorative arts, although hand made, were considered a mass produced item. Others were fashioned from patterns or designed from pieces in a catalogue, in which case, the item cannot be considered original. However, if the provenance (the history of the ownership of an object, especially when documented or authenticated) can show that it is an original one-of-a-kind work of art, a piece may be eligible upon provision of documentation to and review by the Department of Culture, Recreation and Tourism for an Art Advisory Opinion, in advance of a sale, as provide in the law.

Are hand-made, original design oriental rugs eligible?

Most handmade oriental rugs are not original art under the definition adopted for the Cultural Districts program. They are created from traditional patterns or may be variations of a pattern recreated again and again. The rugs are manufactured items even though they use a hand knotting construction process.

Frequently Asked Questions

Is portrait photography eligible?

Fine art photography refers to photographs that are created to fulfill the creative vision of the artist, in contrast to photojournalism and commercial photography. Photojournalism provides visual support for stories, mainly in the print media. Commercial photography's main focus is to sell a product or service rather than create an artistic vision.

Typically studio, portrait, and commissioned photography are considered to be commercial photography, not fine art photography, and therefore are not eligible for tax exempt sale in a Cultural District. However, if there is a question as to the eligibility of a photograph as an original work of art, an advisory opinion should be requested.

Are tattoos considered works of art eligible for the tax exemption?

While tattoos are considered an artistic creation, the Department has issued a ruling that works of art must be transferable; therefore body images are not eligible.

How does the intent of the artist effect whether an item is a work of art?

Art is defined as the process or product of deliberately arranging elements in a way that appeals to the sense or emotions, the product of human creativity, serving as a means of expression.

What if I am not sure if an item meets the definition and is eligible?

You may request an original art advisory opinion through the Office of Cultural Development. Complete an Original Art Advisory Opinion form available online at <u>www.crt.la.gov/culturaldistricts</u> and submit it to <u>ghamilton@crt.la.gov</u>, for a determination.

How do I decide if I need an original art advisory opinion?

To decide if an advisory opinion is needed for a particular item or class of items ask yourself this question- Does this item stand alone as a work of art, is it original and unique, was it hand-made, and not meant for multiple reproduction? If you can honestly answer yes to all these questions but are still uncertain whether the item is original art you should request an opinion as provided in the Cultural Districts Advisory Opinion instructions. If you cannot answer yes to all points of the definition, the item is not eligible, and an advisory opinion is not needed.





For more information or questions

please check the website or contact:

www.crt.la.gov/cultural-development/arts/cultural-districts

Gaye Hamilton, Cultural District Program Manager at Phone: 225.342.8161 or Email: ghamilton@crt.la.gov

