







2023

DEPARTMENT OF CULTURE, RECREATION & TOURISM

## Acknowledgement

Cover page artwork was photographed by Louisiana Division of the Arts staff, arranged from top to bottom and left to right: a mural by Lana Guerra in the St. Claude Corridor Cultural District (New Orleans); a mural by Darryl "Demo" Demourelle in the Sunset Cultural District (Sunset); and a mural by EM(c) in the Renoir Cultural District (Baton Rouge).





This document was prepared by the Louisiana Division of the Arts, under the Louisiana Office of Cultural Development on February 19, 2024. The information presented relies on data furnished by Cultural District liaisons, local governing authorities, parish tax administrators, and the Louisiana Division of Historic Preservation. Additionally, the data relies on the approximate information at hand. In accordance with R.S. 47:305.47, the Department of Culture, Recreation and Tourism reports bi–annually to the legislature on the impact of the Louisiana Cultural Districts Program.

#### **About**

The Louisiana Legislature created the Louisiana Cultural Districts Program in 2007. The program provides incentives in designated Cultural Districts that contribute to increased business opportunities; new markets for cultural products; increased artistic production; renovations of historic buildings; increased cultural activity; and a greater sense of community identity. 128 Cultural Districts have been certified in 80 municipalities and 44 parishes as of October 1, 2023. The designation attracts people, businesses, and cultural activity. Additionally, state law provides two tax incentives for districts:

- State historic preservation tax credits are available for eligible costs and expenses incurred during the rehabilitation of a historic structure
- Qualifying works of original art are exempt from local sales tax

In 2023, the following communities received Cultural District designation:

- Downtown Sulphur Cultural District (Sulphur, Calcasieu Parish)
- LSU Cultural District (Baton Rouge, East Baton Rouge Parish)
- St. Martinville Cultural District (St. Martinville, St. Martin Parish)
- Westwego Cultural District (Westwego, Jefferson Parish)



#### **Event & Business Activity**

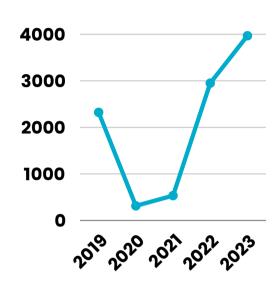
In 2023, Cultural Districts reported a total of 3,969 events with 6 million+ attendees.

Based on reporting data, we determined that event and attendee numbers have surpassed pre-pandemic numbers!

#### **Reported Event Attendees**

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#### **Reported Events**



The following changes to business development were reported:

- New businesses opened: 326
- Arts/cultural businesses opened: 81
- Net growth of businesses: 202



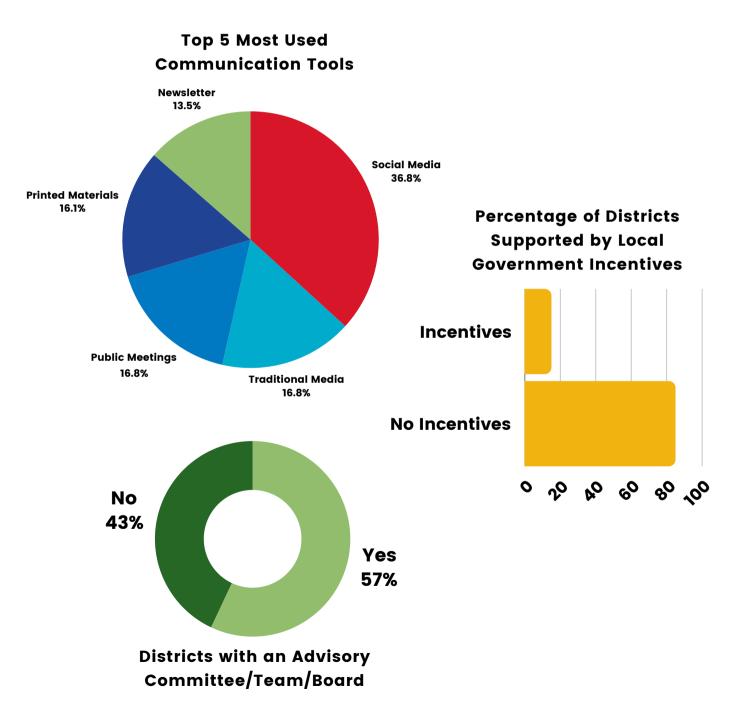
Malaika Favorite's "Juke Joint" mural can be found at the West Baton Rouge Museum within the Port Allen Cultural District. Image courtesy of the Louisiana Percent for Art Program.

Being a Cultural District
elevates our status and
enables us to sponsor events,
support artists and their
works, and attract visitors to
the city.

-Rose Roche, City of Port
Allen Director of Community
& Economic Development

#### **District Operations**

Displayed below are charts illustrating the proportion of districts receiving incentives from local governing authorities, the prevalent communication tools used by districts, and the presence of an advisory committee/team/board within each district. Districts that receive local incentives are located in Baton Rouge, Berwick, Church Point, Crowley, Houma, New Iberia, New Orleans, Opelousas, and Port Allen.



# Incentive Outcomes: Historic Preservation Tax Credits

The goal of the Cultural Districts Program is to assist with the revitalization communities. State Historic Tax Credits serve as an incentive of the program, designed to stimulate renovations and the repurposing of buildings for cultural and community use. In 2023, Cultural Districts accounted for approximately 466 commercial and 628 residential renovation projects statewide. The projects can be independent of tax credit incentives, though some of them are among the state historic tax credit projects reported below.



#### 2,727 Applications since 2008

Since 2008, when the Cultural Districts Program began, 2,727 tax credit applications for commercial renovations of historic buildings in Louisiana's Cultural Districts have been submitted.



#### **184** Part 1 Applications Approved in 2023

Part 1 of a tax credit application is the first of three steps to determine the eligibility of a commercial renovation for receiving tax credits. The St. Claude Corridor Cultural District (New Orleans) had the highest number of Part 1 Applications, totaling 15 projects.

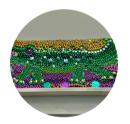


#### **138** Part 3 Applications Completed in 2023

The completion of Part 3 of the tax credit application indicates approval and certification of completed work. Part 3 is the final step of the application process. The Treme/7th Ward Cultural District (New Orleans) had the highest number of Part 3 applications, totaling 14 projects.

#### Incentive Outcomes: Local Sales Tax Exemption

Cultural District Liaisons reported that approximately 2,523 businesses, 350 organizations, 1,271 events, 2,113 artists, and 573,639 members of the public benefitted from the sales tax exemption for original art in 2023! Tax administrators in parishes with Cultural Districts provide information to assist the Office of Cultural Development in monitoring sales tax exemptions of original art. Information is gathered from art/cultural businesses known to handle art and cultural products conducting tax-exempt art sales.



# \$2,212,393 Estimated Value of Exemptions Outside of Orleans Parish in 2023

In 2023, reporting parishes outside of Orleans collectively reported a total art sales tax exemption value of \$2,212,393. Orleans Parish reported \$90,373,916,167 in exemptions that included both arts and non-arts related sales.\*



# \$246,429,778 Estimated Total Revenue of Art Selling Businesses Outside of Orleans Parish

Tax administrators also provide the total revenue reported by businesses that sell art. This number is the total reported revenue of art selling businesses in reporting parishes, not including Orleans Parish. Orleans Parish reported \$94,942,896,093 in revenue for arts selling businesses.

<sup>\*</sup>Orleans Parish is currently transitioning into a new tax administration system and provided all sales tax exemption data, which includes but is not limited to art sales.

#### **Grants**

In 2023, the Louisiana Division of the Arts granted a total of \$36,000 to eight Louisiana Cultural Districts for their adherence to annual reporting over the past three years and use of tax incentives. Each district was granted \$4,500, leading to the establishment of five fresh initiatives and an impact reaching over 12,000 individuals.

Project	District	Location
Bilingual signage & logo design	Breaux Bridge Cajun Creole Cultural District	City of Breaux Bridge
Gretna Italian-Irish Parade	City of Gretna Cultural District	City of Gretna
Downtown Alive! Promotions & Advertising	Downtown Lafayette Cultural District	City of Lafayette
Cultural District Banners	Old Arabi Cultural Arts District	Arabi, St. Bernard Parish
Cultural District Website	Perkins Road Arts District	City of Baton Rouge
Mini Mural Project	Ruston Cultural District	City of Ruston
Art in Unexpected Places/Tactical Urbanism	Shreveport Downtown Cultural District	City of Shreveport
Beautification	St. Francisville Downtown Cultural District	Town of St. Francisville



# The Economic Impact of Art & Culture

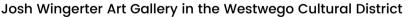
The most recent report (2023) from the Arts and Cultural Production Satellite Account (ACPSA), produced jointly by the National Endowment for the Arts' Office of Research & Analysis and the Bureau of Economic Analysis, U.S. Commerce Department, Louisiana determined that cultural production:

- Accounts for \$6,089,653,000 and 2.4% of the Louisiana total gross state product
- Contributed 47,825 jobs

Over the past five years, the National Endowment for the Arts distributed \$15,220,687 in federal funding, either directly or through state and regional partners, in Louisiana.

The Cultural Districts Program has the potential to be a powerful tool for economic development and community revitalization.

-Byron Washington, Scotlandville Cultural District, Baton Rouge





## 2023 Participation

At the time of preparing this report, 60% of Cultural Districts submitted all of their annual reporting data. We commend the following districts for their full participation.

A.P. Tureaud-7th Ward Cultural District. New Orleans, Orleans Parish

Abbeville Cultural & Heritage District, Abbeville, Vermillion Parish

Bayou de Glaises Cultural District, Moreauville,

**Avoyelles Parish** 

Bernice Cultural District, Bernice, Union Parish

Berwick Cultural District, Berwick, St. Mary Parish Orleans, Orleans Parish

Bocage Cultural District, Baton Rouge, E. Baton

Rouge Parish

Brandon Cultural District, Brandon, W. Feliciana

Breaux Bridge Cajun Creole Cultural District,

Breaux Bridge, St. Martin Parish

Carencro Cultural District, Carencro, Lafayette

Parish

Carrollton Hollygrove Cultural District, New

Orleans, Orleans Parish

Cecilia et les Alentours Cultural District, Cecilia, Lafayette, Lafayette Parish

St. Martin Parish

Charlestown Cultural District, Lake Charles,

Calcasieu Parish

Church Point Cultural District, Church Point,

Acadia Parish

City of Crowley African American Cultural &

Historic District, Crowley, Acadia Parish

City of Denham Springs Cultural District,

Denham Springs, Livingston Parish

City of Gretna Cultural District, Gretna,

Jefferson Parish

City of New Roads Cultural District, New Roads,

Pointe Coupee Parish

City of Scott Cultural District, Scott, Lafayette

Parish

Cottage Shops Cultural District, Lake Charles,

Calcasieu Parish

Deux Bayous Cultural District, Arnaudville, St.

Landry Parish

Divine Nine Cultural District, Monroe, Ouachita

Downtown Development Cultural District, New

Downtown Historic New Iberia Cultural District.

New Iberia, Iberia Parish

Faubourg St. John Cultural District, New

Orleans, Orleans Parish

Frozard Cultural District, Frozard, St. Landry

Garyville Cultural District, Garyville, St. John the

Baptist Parish

Greater Freetown Port Rico Cultural District,

Gretna South Cultural District, Gretna, Jefferson

Parish

Highland Community Cultural District,

Shreveport, Caddo Parish

Homer Cultural District, Homer, Claiborne Parish

Houma Heights Cultural District, Houma,

Terrebonne Parish

Jean Lafitte Cultural District, Jean Lafitte,

Jefferson Parish

LaPlace Cultural District, LaPlace, St. John the

**Baptist Parish** 

Leesville Main Street Cultural District, Leesville,

Vernon Parish

Marksville Cultural District, Marksville, Avoyelles

Parish

## **2023 Participation**

Magazine Street Gallery Cultural District, New Orleans, Orleans Parish

McComb-Veazey Cultural District, Lafayette, Lafayette Parish

Mid City Cultural District, Baton Rouge, E. Baton Rouge Parish

Natchitoches Historic Cultural District, Natchitoches, Natchitoches Parish

North Lake Charles Cultural District, Lake

Charles, Calcasieu Parish

Nellie Lutcher Memorial Cultural District, Lake

Charles, Calcasieu Parish

Oil Center Cultural District, Lafayette, Lafayette Parish

Old Algiers Cultural District, Algiers, Orleans Parish

Old Arabi Cultural Arts District, Arabi, St. Bernard Parish

Old Mandeville Cultural District, Mandeville, St.

Tammany Parish

Opelousas Cultural District, Opelousas, St.

Landry Parish

Patterson Lower Atchafalaya, Patterson, St.

Mary Parish

Pointe-aux-Loups Cultural District, Iota, Acadia

Parish

Port Allen Cultural District, Port Allen, W. Baton

Rouge

Renoir Cultural District, Baton Rouge, E. Baton

Rouge Parish

Riverside Monroe Cultural District, Monroe,

Ouachita Parish

Rivertown Arts & Cultural District, Kenner,

Jefferson Parish

Ruston Cultural District, Ruston, Lincoln Parish

Scotlandville Cultural District, Baton Rouge, E.

Baton Rouge Parish

Shreveport Downtown Cultural District,

Shreveport, Caddo Parish

South Riverfront Cultural District, W. Monroe,

Ouachita Parish

St. Francisville Downtown Cultural District, St.

Francisville, W. Feliciana Parish

Sunset Cultural District, Sunset, St. Landry

Parish

Reserve Cultural District, Reserve, St. John the

Baptist Parish

River Road Cultural District, St. John the Baptist

Parish

Sunset Cultural District, Sunset, St. Landry

Parish

The East Bank Cultural District, Bossier City,

Bossier Parish

Thibodaux Cultural District, Thibodaux,

Lafourche

Touro-Bouligny Cultural District, New Orleans,

Orleans Parish

Town of Many Cultural District, Many, Sabine

Parish

Town of Welsh Cultural & Historic District,

Welsh, Jefferson Davis Parish

Treme/7th Ward Cultural District, New Orleans,

Orleans Parish

University Gateway Cultural District, Lafayette,

Lafayette Parish

West End Historic Cultural District, New Iberia,

Iberia Parish

Wisner Art & Cultural District, Wisner, Franklin

Parish

## **2023 Non-Participation**

To ensure transparency and provide justification for fluctuations in data over time, below is a list of districts that abstained from reporting at the time of preparing this report. Non-participation may arise due to a range of factors, such as staff or liaison turnover, shifts in local governing authority administration, or challenges in reporting capability.

Alexandria Cultural District, Alexandria, Rapides Gentilly/Pontchartrain Park Cultural District,

Parish

Ascension Parish Cultural District, Ascension

Bogalusa Historic Cultural District, Bogalusa,

Washington Parish

Cinclare Cultural District, Cinclare, W. Baton

Rouge Parish

City of Slidell Olde Towne Cultural District,

Slidell, St. Tammany Parish

City of Tallulah Historic Cultural District,

Tallulah, Madison Parish

Covington Cultural District, Covington, St.

Tammany Parish

D'Arbonne Cultural District, Farmerville, Union

Parish

Downtown Lafayette Cultural District, Lafayette, Lafitte Greenway Cultural District, New Orleans,

Lafayetter Parish

Downtown DeRidder Cultural District, DeRidder,

Beauregard Parish

Eunice Prairie Cajun Cultural District, Eunice, St.

Landry Parish

Federal City, Tunisburg Cultural District, Algiers, Lincoln Beach Cultural District, New Orleans,

Orleans Parish

Freret-Claiborne Cultural District, New Orleans,

Orleans Parish

Fontainebleau Cultural District, St. Tammany

Franklin Cultural District, Franklin, St. Mary Parish Madisonville Cultural District, Madisonville, St.

French Quarter Cultural District, New Orleans,

Orleans Parish

New Orleans, Orleans Parish

Grand Coteau Cultural District, Grand Coteau,

St. Landry Parish

Grand Isle & Cheniere Caminada Cultural

District, Grand Isle, Jefferson Parish

Hammond Cultural District, Hammond,

Tanqipahoa Parish

Historic Washington Cultural District,

Washington, St. Landry Parish

Houma Cultural District, Houma, Terrebonne

Irish Channel Cultural District, New Orleans,

Orleans Parish

Jackson Cultural District, Jackson, E. Feliciana

Parish

Orleans Parish

Lake Providence Cultural District, Lake

Providence, E. Carroll Parish

Lida Benton Cultural District, Monroe, Ouachita

Parish

Orleans Parish

Lower Garden District, New Orleans, Orleans

Parish

Lower Ninth Ward Cultural District, New Orleans,

Orleans Parish

Tammany Parish

## 2023 Non-Participation

Midtown Cultural District of Abita Springs, Abita

Springs, St. Tammany Parish

Milan Delachaise Cultural District, New Orleans,

Orleans Parish

Minden Art & History Cultural District, Minden,

Webster Parish

Morgan City Cultural District, Morgan City, St.

Mary Parish

Morganza Cultural District, Morganza, Pointe

Coupee Cultural District

Museum City Park Cultural District, New

Orleans, Orleans Parish

Oak Street Riverbend Cultural District, New

Orleans, Orleans Parish

Old South Baton Rouge Cultural District, Baton

Rouge, E. Baton Rouge Parish

Oretha Castle Haley Boulevard Cultural District,

New Orleans, Orleans Parish

Pines Village Cultural District, New Orleans,

Orleans Parish

Rampart-Basin Street Corridor Cultural District,

New Orleans, Orleans Parish

Rayne Cultural District, Rayne, Acadia Parish

South Broad Street Cultural District, New

Orleans, Orleans Parish

St. Claude Corridor, New Orleans, Orleans

Parish

St. Joseph Cultural District, St. Joseph, Tensas

Parish

Uptown University Cultural District, New Orleans,

Orleans Parish

Viet Village Cultural District, New Orleans,

Orleans Parish

Village of Grand Cane Cultural District, Grand

Cane, DeSoto Parish

West Monroe Cultural District, W. Monroe,

Ouachita Parish



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#### Questions? CONTACT

Francesca Vega fvega@crt.la.gov 225-342-8161



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