



MULTISTATE TAX

Louisiana establishes High Impact Jobs Program Tax Alert

Overview

On June 20, 2025, Louisiana House Bill 372, enrolled as [Act Number 372](#), was enacted into law. This bill creates a new incentive called the High Impact Jobs Program (“Program”), which is designed to encourage companies to create high paying jobs in the state. The Program offers qualifying companies reimbursable grants based on a percentage of annualized wages paid for qualifying jobs if they create and retain new jobs that pay above parish average wages for highly skilled workers with advanced degrees and provide basic health benefits plans.

This Tax Alert summarizes some of the key provisions of Louisiana’s High Impact Jobs Program.

Summary

- The Program is intended to stimulate economic growth in Louisiana by incentivizing the creation and retention of quality jobs with high-paying wages and health benefits plans.
- Companies may be eligible to participate in the Program if they meet either of the following minimum criteria and are approved by the Secretary of Louisiana Economic Development (“LED”).
 - If the project is located in a distressed area and the wages paid are equal to or greater than 110% of the lesser of the parish average wage or the regional average wage, or the project is located outside of a distressed area and the wages paid are equal to or greater than 125% of the parish average wage; or
 - If the company retains highly skilled workers with advanced degrees.
- The Program provides a reimbursable grant calculated as a percentage of annualized wages paid for qualifying jobs, up to \$200,000 per year per job.
 - The grant percentage is 8% for a project located in a distressed area with wages equal to or greater than 110% but less than 125% or the lesser of the parish average wage or the regional average wage.

- The grant percentage is 18% if wages paid are equal to or greater than 125% but less than 150% of the parish average wage.
 - The grant percentage is 22% for if wages paid are equal to or greater than 150% of the parish average wage.
- Qualifying jobs means positions that are new, full-time, include a basic health benefits plan, and are filled onsite or remotely by Louisiana employees of the qualifying company.
- Certain sectors are ineligible for the Program, including but not limited to gaming, retail sales, professional sports teams, state and political subdivision enterprises, automotive rental and leasing, and local sewage, waste, and water systems.
- The initial term for approved contracts is three years, with an option for a two-year renewal period provided all conditions are met.
- The Program requires an application and an application fee subject to approval by LED.
- The Program is effective as of July 1, 2025; however, LED will not issue the first grant until on or after July 1, 2026. No incentives will be awarded for applications received after July 1, 2035.

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