



**ELLEVATE**  
**LOUISIANA**

## *2025 Policy Positions*

### **Taxation & Economic Development**

#### ***LED Initiatives***

Ellevate Louisiana supports Louisiana Economic Development's proposed initiatives to enhance the state's competitiveness for business investment. The creation of the Site Investment and Infrastructure Improvement Fund and the High Impact Job Program represent promising strategies to attract businesses while encouraging quality job creation. These targeted incentives have the potential to not only draw new industries to Louisiana but also to raise wages and stimulate economic growth in the regions they serve.

#### ***Sales Tax Base Alignment***

Ellevate Louisiana recognizes that Louisiana's state and local sales tax bases are not currently aligned, creating complexity and inconsistency for taxpayers. To avoid exacerbating this problem, any new sales tax exemptions should also be applied uniformly at the state and local level.