

**Original Art Advisory Opinion Form**  
Louisiana Cultural District Program

An art advisory opinion may be requested to determine if an item is eligible for tax exempt sale as original art in a Cultural District. An opinion will be rendered within 7-10 business days after a request is received.

The Original Art Advisory Opinion will be returned to the person requesting the opinion:

Name \_\_\_\_\_  
Business Name / Title \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
City, State, Zip \_\_\_\_\_  
Phone \_\_\_\_\_  
Email \_\_\_\_\_

Provide all information below.

I. a. Brief Description of Art - include title if named, size, media, distinguishing features

\_\_\_\_\_

b. Describe the process and materials used \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

c. Date Created (if known, or estimate) \_\_\_\_\_

d. Price \_\_\_\_\_

e. Photographs - include 1-5 images detailing the piece, electronic or hard copy

II. Seller Information

a. Name of Business/Market/Owner \_\_\_\_\_

b. Location / Address where the piece is for sale \_\_\_\_\_

c. Was it juried into an art market or fair? \_\_\_\_\_

d. What are the qualifications of the person claiming the item as original art?

\_\_\_\_\_

III. Supply information showing how the piece meets each component of the definition of original art adopted by the Cultural Districts Program:

a. Original

b. One-of-a-kind

c. Handmade

d. Not intended for mass production

e. Other pertinent information, such as provenance or history.

Email scanned electronic request for Advisory Opinion to [ghamilton@crt.la.gov](mailto:ghamilton@crt.la.gov)

Or mail hard copy to:

Cultural Districts  
Original Art Advisory Opinion  
PO Box 44247  
Baton Rouge, LA 70804

For questions or information contact Gaye Hamilton, 225-342-8161, [ghamilton@crt.la.gov](mailto:ghamilton@crt.la.gov)