

Cultural Arts Facilities Expansion Program (CAFE)



The CAFE Program provides tax credits to incentivize broad scale capital projects for arts and cultural venues in New Jersey.

**AWARDS UP TO
\$75 MILLION
TAX CREDIT**



Minimum project size is \$5 million



Available statewide



Awards of 100% of eligible project costs up to \$75 million per project



Tax credit can be sold and transferred

► **Our Goal:** The CAFE Program aims to elevate arts and culture as a key sector within the state's economy.



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General Program Information:

- Program provides tax credits to incentivize broad scale capital projects for arts and culture venues in New Jersey.
- The CAFE Program awards tax credits via an application process up to 100% of eligible project costs. The minimum project size is \$5 million, and the maximum award is \$75 million.
- Applicants must contribute 10% or 20% equity to the project, depending on location.

Program Eligibility Information:

- Applicant must be a cultural arts institution which will have ownership or lease space in the cultural arts facility, and will operate the facility for at least 5 years after its construction.
- The project must be open to the public.
- Projects that start construction before submitting an application are not eligible for the program, except in very limited circumstances. Demolition and remediation activities are allowed prior to application although these pre-application activities are not eligible for tax credits.



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