

| State Film Production Incentives/Programs | |
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| State/Jurisdiction | Film Production Incentive/Credit Program |
| Alabama | A qualified production company is entitled to a 25 percent rebate of all state certified expenditures and 35 percent of all payroll paid to residents of Alabama for the state certified production. Expenditures for a project must equal or exceed at least \$500,000 but must not exceed \$10 million. |
| Alaska | Applicants can qualify for up to 44 percent in a transferable tax credit on qualified production expenditures. Eligible projects are broadly defined as film, documentary, commercials and video projects. The state requires a minimum of \$100,000 in qualified expenditures. The state has no personal income or sales taxes. |
| Arizona | <p>A qualified applicant can obtain the following exemptions or credits:</p> <p>The transaction privilege tax exemption on: purchased machinery, equipment and other tangible personal property, job printing, embossing, engraving and copying, leased or rented lodging space, sales of catered food, drink and condiments, and construction contracts for buildings and other structures.</p> <p>The use tax exemption on machinery, equipment and other tangible personal property.</p> <p>A qualified company can receive a non-refundable tax credit for a motion picture production. Expenditures must be directly attributable to the production and are equal to 20% if the qualifying production costs are \$250,000 to \$1 million. In cases where the qualifying production costs are more than \$1 million the tax credit is equal to 30%.</p> |
| Arkansas | A qualified production is eligible for a rebate of 15 percent of all qualified costs. An approved production company may also receive an additional rebate of 10 percent for the payroll of below-the-line employees involved in the production who are full-time residents of the state. |
| California | Qualified taxpayers are allowed a credit against income and/or sales and use taxes, based on qualified expenditures. Credits applied to income tax liability are not refundable. Only tax credits issued to an "independent film" may be transferred or sold to an unrelated party. Other qualified taxpayers may carryover tax credits for five years and transfer tax credits to an affiliate. Applicants may be eligible for a 20 percent or 25 percent tax credit depending on certain criteria. |
| Colorado | A qualified production is eligible for a 10 percent rebate for the below-the-line cost of producing a film, documentary or television program. In order to qualify for the rebate, the project must be produced and filmed in the state, and the production company must spend 75 percent of its below-the-line budget with Colorado businesses and hire 75 percent of its crew locally. |
| Connecticut | <p>A qualified applicant is eligible for tax credits for the production of digital media and motion pictures. Production companies incurring expenses between \$100,000 and \$500,000 are eligible for a 10 percent credit, between \$500,000 and \$1 million are eligible for a 15 percent credit, and over \$1 million are eligible for a 30 percent credit. For income years starting Jan. 1, 2010, the minimum expenditure increases to \$100,000 and makes the credit amount dependent on the production's total expenses or costs.</p> <p>The state also offers a tax credit for infrastructure costs, and exemptions for property, sales and hotel taxes.</p> |
| Delaware | No film incentive program. The state does not levy a sales tax. |

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| Florida | Qualified productions are eligible for 20% transferable tax credit. An additional 5% credit can be obtained for certified off-season productions and another 5% credit for certified family friendly productions. |
| Georgia | Qualified applicants are eligible for an across-the-board tax credit of 20 percent based on a minimum investment of \$500,000. An additional 10 percent Georgia Entertainment Promotion enhancement can be earned by including an imbedded animated Georgia logo on approved projects. The state also offers a sales and use tax exemption. Qualified companies can get an immediate point-of-purchase sales tax exemption that will save productions up to 8 percent on most below-the-line materials and service purchases or rentals. |
| Hawaii | <p>Qualified applicants are eligible for three different tax incentives that may be applied to film and television productions:</p> <p>The refundable motion picture and digital media tax credit equals 15 percent of qualified production costs incurred on Oahu, and 20 percent on other islands (Big Island, Kauai, Lanai, Maui, Molokai).</p> <p>A non-refundable income tax credit applies to Hawaii residents who invest in qualified companies producing "performing arts products," including film, television, video, audio and animation products. The credit is equal to 80 percent of the investment amount, payable over five years.</p> <p>Royalties derived from performing arts products are excluded from a Hawaii taxpayer's income and not subject to state income tax.</p> |
| Idaho | Qualified productions are eligible for the motion picture rebate program, although it is currently unfunded. The program provides a 20 percent rebate for qualifying productions on all goods and services purchased in Idaho, if at least \$200,000 is spent in the state and at least 20 percent of crew are Idaho residents (increasing to 30 percent over time). The state also has a rebate of the sales tax on tangible personal property (which excludes consumables such as food) when \$200,000 is spent on a wide variety of qualifying expenses. |
| Illinois | Applicants can qualify for a 30 percent tax credit on all qualified expenditures, including post-production. The credit and can be carried forward five years from when it originally was issued by the film office. Applicants will receive an additional 15 percent tax credit on salaries of individuals who live in an economically disadvantaged area. The credit has no sunset date. |
| Indiana | Applicants are eligible for a refundable tax credit of up to 15 percent of investment in a qualified media production project. |
| Iowa | This program was suspended in 2009, but reinstated only for projects approved before the suspension. |
| Kansas | The 2009 Legislature suspended the film production income tax credit for two years. |
| Kentucky | Qualified motion picture and television production companies are eligible for a refund of the sales and use tax on expenditures made in connection with the production. |
| Louisiana | Qualified applicants are eligible for a 30 percent transferable credit for total in-state expenditures related to the production of a motion picture. An additional 5 percent labor tax credit can be earned on the payroll of Louisiana residents who are employed by a state-certified motion picture production. The tax credits are fully transferable and the state has no limit to the amount of tax credits that can be earned by a single production. |
| Maine | Applicants can qualify for the following assistance: |

A wage-tax rebate plan. The program offers producers of a certified media production a partial reimbursement of eligible employee wages. Generally, companies are reimbursed 10 percent of the amount paid as wages for non-Maine residents and 12 percent of the amount paid as wages for Maine residents.

An income tax rebate for investors in media projects. A certified media production company may qualify for a non-refundable credit equal to the Maine income tax otherwise due on taxable income related to the certified media production.

No state sales taxes on most production items, reimbursement on lodging taxes for long-term stays, and no state sales tax on purchases of most fuel and electricity for productions.

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| Maryland | A qualified film or television production may be entitled to claim a rebate in an amount up to 25 percent of the total direct costs incurred in the state while filming on-location. Employee salaries of \$1 million or more are excluded. The rebate is distributed in the form of a grant. To qualify, the production must incur at least \$500,000 in total direct costs in the state and at least 50 percent of the production's filming must occur in Maryland. In addition, the production must have nationwide distribution. |
| Massachusetts | Qualified studios, producers and filmmakers who shoot at least half of their movie or spend at least half of their production budget in the Commonwealth are eligible for a tax credit equal to 25 cents for every new dollar of spending they bring to Massachusetts. |
| Michigan | Film productions that qualify can obtain a refundable tax credit of up to 42 percent of the amount of a production company's expenditures (depending upon type) that are incurred while producing a film or other media entertainment project in the state. Qualifying expenditures made in a designated "core community" are eligible for a 42 percent credit; those made in a "non-core" community are eligible for a 40 percent credit (The Michigan Film Office has the list of qualifying "core communities" on their website). |
| Minnesota | Film productions that qualify can receive a reimbursement of 15 percent to 20 percent of in-state production expenditures. The incentive is available for feature films, national television or Internet, programs, commercials, music videos and documentaries. Also, qualified TV commercial productions (including post-production) are exempt from the state sales tax. The state has a hotel/lodging tax exemption in which all production personnel who stay in a hotel or other lodging under a lease agreement for 30 days of longer are exempt from the state lodging tax. |
| Mississippi | Qualified production companies are eligible for a rebate on expenditures and exemptions or reductions on sales and use taxes on eligible purchases. A production company that has an approved project is eligible for a 20 percent rebate of its base investment (local spending) in Mississippi. Also, an approved project is eligible for a 25 percent rebate on payroll paid to resident cast and crew whose wages are subject to Mississippi income tax withholding and for that portion of their salary for the project up to and including \$1 million. To qualify, the employee must live in Mississippi, or maintain a home there, and spend more than six months in the state. Additionally, a production company that has an approved project is eligible for a 20 percent rebate on payroll paid to non-resident cast and crew whose wages are subject to Mississippi income tax withholding and for that portion of their salary for the project up to and including \$1 million. Finally, items used directly in the production of a film are exempt from the state's 7 percent sales and use tax. Production equipment and machinery used directly in the filming and editing of a project may be taxed at the reduced rate of 1.5 percent. |
| Missouri | A qualified film production company is eligible for tax credits for up to 35 percent of the amount expended in Missouri for production or production-related activities. The credit equals up to 30 percent for qualifying out-of-state cast and crew when Missouri income taxes are withheld. |

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| Montana | Applicants can qualify for the state's incentive package of 14 percent back on Montana crew and talent salaries and 9 percent return on production-related expenditures made in Montana. Also there is no state sales tax and production companies staying longer than 30 days at the same hotel/motel are exempt from the 7 percent bed tax. The state does not levy a sales tax. |
| Nebraska | No film credit/incentive program. |
| Nevada | No film credit/incentive program. The state does not levy a personal income tax. |
| New Hampshire | No film credit/incentive program. The state does not levy a sales tax and has a limited income tax on only interest and dividends. |
| New Jersey | The film production incentive was suspended for fiscal year 2011. |
| New Mexico | Qualified applicants are eligible for a 25 percent tax rebate on all direct production expenditures, including costs for a New Mexico crew. The rebate applies to feature and independent films, television, regional and national commercials, documentaries, video games and post-production. Non-resident actors and stunt performers qualify under a separate tax structure. Also, the state issues a certificate that is presented at the point of sale so that no gross receipts tax is charged. This incentive cannot be used in conjunction with the 25 percent tax rebate. |
| New York | Film companies may apply for a 30 percent to 35 percent fully refundable tax credit on qualified expenses while filming in the state. Refundable tax credits are available for qualified commercials. Also, certain production activities and expenses are exempt from state/local sales and use taxes. |
| North Carolina | Qualifying productions that spend more than \$250,000 in the state are eligible for a 25 percent tax credit on in-state purchases of goods and services, not to exceed \$20M (an approximate \$80M in-state spend). |
| North Dakota | Film companies may qualify for an income tax exemption available to primary sector businesses that add value to a product, process or service that creates new wealth. This exemption requires approval by the State Board of Equalization. |
| Ohio | Qualified applicants may receive a tax credit that is equal to 25 percent of non-wage and non-resident wage production expenditures and 35 percent of resident wage production expenditures. |
| Oklahoma | Film companies may qualify for a rebate up to 37 percent on Oklahoma expenditures, capped at \$5 million a year. Additionally, the following film production programs are available: A tax credit for Oklahoma film and music projects gives state taxpayers who invest in projects produced in the state a 25 percent income tax credit on profits made when those profits are reinvested in another film or music project produced in Oklahoma. Credit cannot exceed the taxpayer's liability. Credit is non-assignable and non-transferable. The state offers state income tax credits to investors building film or music production facilities in the state. Qualified productions can receive a point of purchase tax exemption on sales taxes paid for property or services to be used in productions. There is no minimum budget or expenditure requirement. This exemption cannot be used in conjunction with the 37 percent rebate. |

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| Oregon | Qualifying film or television productions are eligible for a 20 percent cash rebate on production-related goods and services paid to Oregon vendors and a 10 percent cash rebate of wages paid for work done in the state by residents and non-residents. The labor portion of this rebate can be combined with the Greenlight Oregon program for an effective labor rebate of 16.2 percent. A production must directly spend at least \$750,000 in the state to qualify. There is no per production cap. Additionally, the Indigenous Oregon Production Investment Fund program provides rebates of 20 percent for goods and services and 10 percent of Oregon labor for films produced by Oregon filmmakers who spend a minimum of \$75,000 but not more than \$750,000 on their projects. The state has no general sales and use tax and lodging taxes are waived for rooms held longer than 30 days. |
| Pennsylvania | Film production companies that spend at least 60 percent of their total production budget in the Commonwealth are eligible for a 25 percent tax credit. Feature and TV films, TV talk or game show series, TV commercials, and TV pilots or episodes intended as programming for a national audience qualify. |
| Puerto Rico | Qualifying productions can apply for a tax credit equivalent to 40 percent of budget items paid to a Puerto Rico entity or resident or up to 50 percent of the cash invested as equity in the project. |
| Rhode Island | Film companies may apply for a 25 percent transferable tax credit for all in-state spending. It includes salaries for people working on the ground, in the state. The film/TV commercial/video game production must be filmed primarily in the state and have a minimum budget of \$300,000. |
| South Carolina | Productions that film in South Carolina can receive up to a 20 percent cash rebate on in-state employee wages and a 10 percent cash rebate up to \$3,500 on out-of-state employee wages. Salaries for out-of-state performing artists (including stunt performers) are eligible for the full 20 percent cash rebate. Additionally, the state offers up to a 30 percent cash rebate on in-state supplier expenditures if at least \$1 million is spent in the state. Productions spending more than \$250,000 in the state are exempt from sales and accommodations taxes and all film productions are eligible to use state properties for free. |
| South Dakota | No film credit/incentive program. The state does not levy a personal income tax. |
| Tennessee | <p>Production companies can qualify for two state incentive programs:</p> <p>Under the film and production incentive, applicants can receive 13 percent of total qualified production expenditures for a feature film, television program or commercial produced in the state; plus 2 percent more if at least 25 percent of the cast and/or crew are Tennessee residents ("day players" and extras are not included in determining the 25 percent); plus 2 percent more (maximum cash rebate of \$100,000) if the production company spends at least \$20,000 per production/per episode for music created by Tennessee residents or for recording music in the state.</p> <p>The Headquarters Location incentive includes a 15 percent refund calculated upon qualified expenses that are necessary for the production of a theatrical film or television show produced in the state. In order to qualify, the production company must be headquartered in Tennessee and it or its subsidiary must incur at least \$1 million in qualified expenses in the state.</p> <p>The state has a limited income tax on only interest and dividends.</p> |

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| Texas | Qualifying feature films, television programs, commercials, video games, and stand-alone post production/finishing projects can receive a payment of 5 percent to 15 percent of eligible in-state spending upon completion of a review of their expenditures. Both live-action and animated projects are eligible. The state also offers up-front sales tax exemptions on most items rented or purchased for direct use in production, refunds of the 6 percent state occupancy tax on hotel rooms occupied for more than 30 consecutive days, and refunds on taxes paid on fuel used off-road. The state does not levy a personal income tax. |
| Utah | Qualifying productions will be rebated 20 percent on every dollar spent in the state, but must spend a minimum of \$1 million to qualify. Additionally, the state offers a tax exemption that allows film, television and video productions to take a sales tax exemption at the point of sale on machinery and equipment. Also, there is an exemption from the transient room tax. Accommodation charges for stays of 30 consecutive days or longer are exempt from sales and use taxes and all sales-related taxes. |
| Vermont | A qualified production company can obtain exemptions from hotel taxes, sales and use taxes. Performers can receive an income tax exemption limited to the amount they would pay in their home states. |
| Virginia | Film production companies may receive rebates subject to the Governor's Motion Picture Opportunity Fund. This rebate, at the governor's discretion, takes into consideration the length of filming, job creation, number of trainees hired and goods and services purchased. Additionally, there are exemptions on state sales and use taxes and state and local lodging taxes. |
| Washington | Film makers may receive assistance of up to 30 percent of total in-state qualified expenditures (including labor and talent personnel who are state residents) for selected commercial, television and feature film productions. The state also provides exemptions for sales and use taxes, and hotel/lodging taxes. Additionally, the state does not levy a personal income tax.. |
| West Virginia | A qualified production company is eligible for transferable tax credits of up to 31 percent of qualified in-state spending (27 percent base plus 4 percent if 10 or more West Virginia residents are hired full time). Additionally, purchases and rentals of tangible personal property and purchases of services directly used in a production are exempt from the consumers' sales and service tax. Also, there is an exemption from state and local lodging taxes on stays in excess of 30 consecutive days at the same facility. |
| Wisconsin | Productions that film in the state are eligible for a fully refundable tax credit capped at \$500,000 per year in total expenditures. Included expenditures are a 25 percent credit on the salaries and wages paid to in-state residents making \$250,000 on the project or less (salaries and wages to nonresidents are not included); a 25 percent credit on production expenditures made in the state; and a 15 percent credit on film production company investments. Thirty-five percent of the project's total budget must be spent in the state to qualify. |
| Wyoming | Qualified production companies are eligible for a cash rebate of up to 15 percent on money spent in the state during a film shoot. The production company would have to spend a minimum of \$200,000 to qualify and meet additional criteria to determine the rebate percentage between 12 percent and 15 percent. Additionally, the state does not levy a personal income tax. |

Source: State film office and commission websites. Check each state's program for further details, requirements and eligibility.

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