

# THE INCENTIVES PROGRAM



2024

# MAKING YOUR MONEY COUNT.

## CAST & CREW FINANCIAL SERVICES (CCFS) IS COMPRISED OF SIX BUSINESS LINES:

**Production Incentive Financing** – we provide cash to film and television productions when it is needed most – during production. We have flexible loan package options with advance rates to meet producers' needs.

**Production Incentive Consulting** – our team provides guidance to help producers navigate the continuously changing incentive landscape.

**Production Incentive Management Services** – our team provides an end-to-end solution to address incentive management needs at competitive pricing. Leave the incentive administration to us, so you can focus more energy on your production.

**Canadian Production Incentive Services** – through our Canadian entity, Cast & Crew Capital, we provide a combination of effective accounting and financing solutions all under one roof. Clients can benefit from a full complement of incentive services, including corporate structuring, financial statements, tax filings and audits.

**Tax Credit Brokering** – our team can help producers find buyers for their transferable tax credits.

**Completion Bond Services** – through Media Guarantors, Cast & Crew clients can benefit from full completion bond services and financing advisement. With our specialized service, customers get experience, flexibility and security.

# CONTACT FINANCIAL SERVICES

LET US BE YOUR ONE-STOP-SHOP FOR ALL YOUR INDEPENDENT FILM AND TELEVISION NEEDS.

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These materials have been prepared as of March 1, 2024, by Cast & Crew LLC for **informational purposes only** and should not be construed as tax or legal advice or relied on for specific production projects. Though every effort has been made to incorporate all changes as of the date noted above, laws and incentives change frequently and therefore, this information may not be current. Please contact your tax advisor or counsel to confirm this information and the effect these incentive programs may have on your production. For updates and additional information, please visit the Production Incentives section of our website at [castandcrew.com](http://castandcrew.com), **contact Joe Bessacini at 818-480-4427**, or send an email to [joe.bessacini@castandcrew.com](mailto:joe.bessacini@castandcrew.com).

# INSIDE THIS EDITION

Cast & Crew Financial Services .....	2-3
Introduction.....	6-9

## UNITED STATES

Projects At-A-Glance.....	10-15
Incentives At-A-Glance.....	16-26
Detail Summary by State.....	27-95

## INTERNATIONAL

Projects At-A-Glance.....	98-101
Incentives At-A-Glance.....	102-109
Detail Summary by Country	
Australia.....	110
Canada.....	111-123
Colombia.....	124
Croatia.....	125
Czech Republic .....	126

Dominican Republic.....	127
France .....	128
Georgia (Int'l) .....	129
Germany.....	130
Hungary.....	131
Iceland .....	132
Ireland .....	133
Italy.....	134
Malaysia.....	135
Malta.....	136
New Zealand.....	137
South Africa.....	138
South Korea.....	139
Spain.....	140-141
United Kingdom – Film .....	142
United Kingdom – High-End TV .....	143

## Welcome to Cast & Crew's 2024 TIP Guide.

Incentives play an important role in determining the location where motion pictures and television productions are produced. Cast & Crew's Production Incentives Department, led by Joe Bessacini, has long-standing relationships with individuals in local film commissions and taxation/revenue departments. We are here to keep our clients informed of the ever-changing rules and requirements, so they can maximize the incentives on their productions.

This guide will familiarize you with domestic and international production incentives. For up to date detailed information regarding a specific incentive, contact Joe Bessacini directly at (818) 480-4427 or via email at [joe.bessacini@castandcrew.com](mailto:joe.bessacini@castandcrew.com). You can also find our Multi-Jurisdiction Comparison Tool at [www.castandcrew.com](http://www.castandcrew.com), where you can compare up to six jurisdictions side-by-side. Our website is always up to date.

Share your experience in the jurisdiction in which you are working. Your on-the-ground experience is invaluable to us!

Cast & Crew provides payroll and human resources, accounting and financial, and workflow and productivity software and services to the entertainment industry. Our services include payroll and residuals processing, workers' compensation services, labor relations, and production incentives management and financing. Cast & Crew's PSL production accounting software serves the needs of the film, television and digital media industries.

Cast & Crew, founded in 1976, has its corporate headquarters in Burbank, California, with additional offices in Georgia, Louisiana, New Mexico, New York, London, Toronto, and Vancouver.

We've built long-lasting client relationships based on mutual reliance, integrity, and trust.

### WHICH INCENTIVE IS BEST?

Assuming the script lends itself to numerous locations, the answer will vary depending on the specifics of the particular project. Some jurisdictions limit or cap the amount of eligible salary for each individual or only allow the salary of residents to qualify. If the project is running up against a salary cap, an alternative jurisdiction without a salary cap may yield a better result for the project, even if the incentive percentage is smaller.

The depth of the qualified crew base will also have an impact on the project's budget. If the crew base in the jurisdiction cannot support more than one project at a time, the project will most likely incur additional transportation, hotel, and per diem costs to bring in the required crew. These costs will increase the budget and, depending on the jurisdiction, may or may not be considered qualified costs for the incentive.

When comparing a jurisdiction with a refundable tax credit or rebate to a jurisdiction with a transferable tax credit, it is imperative that the budget allow for the discounted value of the transferable credit, as well as the cost to transfer the credit. Credits may

sell for a higher dollar value during tax filing season. The economics of supply and demand apply to production incentive tax credits too!

Most importantly, you need to stay current with production incentives. A jurisdiction with a new incentive program may offer a more lucrative incentive to attract business, while last year's front runner may have put a cap on their program.

## TYPES OF INCENTIVES

Aside from sales tax exemptions/refunds and hotel tax relief, there are basically two types of motion picture production incentives: rebates or grants, and tax credits.

### REBATES OR GRANTS

Rebate programs or grant programs operate in a similar manner, that is, both return a cash payment (equal to 100% of the incentive earned) to the eligible production company after all of the requirements of the program have been met. This type of incentive is not tied to filing an income tax return. Rebates or grant programs are offered in the following jurisdictions: [Arkansas](#), [San Francisco \(California\)](#), [Santa Clarita \(California\)](#), [New Brunswick \(Canada\)](#), [Northwest Territories \(Canada\)](#), [Nova Scotia \(Canada\)](#), [Prince Edward Island \(Canada\)](#), [Saskatchewan \(Canada\)](#), [Yukon \(Canada\)](#), [Colombia](#), [Colorado](#), [Croatia](#), [Czech Republic](#), [District of Columbia](#), [Greater Fort Lauderdale \(Florida\)](#), [Jacksonville \(Florida\)](#), [Miami-Dade County, \(Florida\)](#), [Sarasota County \(Florida\)](#), [St. Petersburg/Clearwater \(Florida\)](#), [Savannah \(Georgia\)](#), [Georgia \(Int'l\)](#), [Germany](#), [Hungary](#), [Iceland](#), [St. Bernard Parish \(Louisiana\)](#), [Maine](#), [Malaysia](#),

[Malta](#), [Minnesota](#), [Mississippi](#), [Kansas City \(Missouri\)](#), [Nebraska](#), [New Zealand](#), [North Carolina](#), [Oklahoma](#), [Oregon](#), [South Africa](#), [South Carolina](#), [South Korea](#), [Tennessee](#), [Texas](#), [San Antonio \(Texas\)](#), [US Virgin Islands](#), [Utah](#), [Virginia](#), and [Washington](#).

## TAX CREDITS

Tax credit programs provide the production company with one of several different types of tax credits or a combination thereof: refundable/nonrefundable, and/or transferable/nontransferable.

**Refundable** – If the jurisdiction offers a refundable tax credit, as do the incentive programs in [Alabama](#), [Arizona](#), [Australia](#), [Canada \(Federal\)](#), [Alberta \(Canada\)](#), [British Columbia \(Canada\)](#), [Colorado](#), [Manitoba \(Canada\)](#), [Newfoundland & Labrador \(Canada\)](#), [Ontario \(Canada\)](#), [Québec \(Canada\)](#), [France](#), [Hawaii](#), [Ireland](#), [Kentucky](#), [Louisiana \(at a discount by the state\)](#), [Maryland](#), [Massachusetts](#), [New Mexico](#), [New York](#), [Ohio](#), [Canary Islands \(Spain\)](#), [Spain](#), [United Kingdom](#), [Utah](#), and [Virginia](#), the production company must generally file the appropriate tax return claiming the tax credit and, to the extent the production tax credit exceeds the company's tax liability, a refund will be issued. Generally, states offering a refundable tax credit do not allow the credit to be transferred.

**Transferable** – The following jurisdictions offer transferable tax credits: [Arkansas](#), [California \(indies only\)](#), [Connecticut](#), [Colombia](#), [Dominican Republic](#), [Georgia \(U.S.\)](#), [Illinois](#), [Italy](#), [Massachusetts](#), [Minnesota](#), [Missouri](#), [Montana](#), [Nevada](#), [New Jersey](#), [Pennsylvania](#), [Puerto Rico](#), [Rhode Island](#), [US Virgin Islands](#), and [West Virginia](#).

Generally, transferable credits may be sold, assigned, or transferred to a taxpayer or group of taxpayers that have a tax liability in the jurisdiction. Some jurisdictions allow unlimited transfers to multiple transferees, while others may restrict the number of transfers and the number of transferees that may participate in the transfer. In all cases, a transfer does not extend the carryforward period in which the credit must be used. In order to monetize a transferable tax credit, the production company must either: (1) apply the credit against its existing tax liability, if any, in that jurisdiction or (2) transfer, sell, or assign the credit to a taxpayer that has a tax liability in that jurisdiction.

**Nontransferable/Nonrefundable** – The following programs provide for a tax credit that is nontransferable and nonrefundable: **California (non-indies), Indiana, Maine (nonpayroll spend only), and Tennessee**. In these instances, the only way to receive a benefit for the tax credit earned is to use the credit against the tax liability of the production company or in some cases its affiliated companies.

## ELIGIBLE PROJECTS

Each jurisdiction defines the type of production which will qualify for the incentive. Generally, the following types of productions DO qualify for production incentives: motion pictures, series, pilots, TV mini-series, movies for television, direct to streaming, and documentaries. Some jurisdictions also treat commercials, game shows, infomercials, interactive entertainment, music videos, reality shows, and talk shows as qualifying productions. The following types of productions, generally,

DO NOT qualify for production incentives: any ongoing television program created primarily as news, weather, or financial market reports; a production featuring current events; sporting events; an awards show or other gala presentation; a production whose sole purpose is fundraising; and obscene material or performances. See Projects At-A-Glance pages 10-15 for Domestic and pages 97-100 for International for a list of qualifying projects for each jurisdiction. PRIOR to incurring any expense, check with the local film commission to determine if your project will qualify.

## QUALIFYING EXPENDITURES

Generally, if incurred within a jurisdiction offering an incentive, expenditures related to the following categories will qualify: set construction and operation; wardrobes, make-up, accessories, and related services; photography and sound synchronization; lighting and related services and materials; editing and related services and materials; rental of facilities and equipment; leasing of vehicles; food and lodging; digital or tape editing, film processing, transfer of film to tape or digital format, sound mixing, computer graphics services; special and visual effects; airfare, if purchased through an in-state based travel agency or travel company; insurance and bonding, if purchased through an in-state insurance company; and other direct costs of producing the project in accordance with generally accepted entertainment industry practices. Generally, expenditures for marketing and distribution do not qualify; however, these costs do qualify in some jurisdictions. In some instances, even though an expense may be an otherwise qualifying expense, if it is incurred prior to the project being officially accepted into the incentive program, the expenditure may not qualify.



**Travel** – Each jurisdiction handles travel costs differently. Generally, travel purchased through an in-state broker will qualify; however, the qualifying amount of travel costs may vary from jurisdiction-to-jurisdiction. Some may allow round-trip travel costs as long as one leg of the trip originates or ends in that jurisdiction, while others may allow travel into but not out of that jurisdiction, still, others may only allow intra-state travel.

**Insurance and Bonding Costs** – Some jurisdictions do not consider these costs to be direct production expenditures and therefore, in those instances, the costs do not qualify. Most jurisdictions which consider these costs as qualified costs require the insurance to be purchased from an in-state broker.

**Box Rental or Tool Allowance** – Generally, if an inventory listing of the items being rented is provided, the payment will be reported as rental income on Form 1099. If an inventory list is not provided, the tool allowance is subject to income tax withholding and all employment taxes and is reported in Box 1 of Form W-2. Some states require income tax withholding on box rentals in order for the expense to qualify.

**Meal & Incidental Per Diem** – Each year, the United States General Service Administration releases the new government per diem rates in effect beginning on October 31st. The dollar amount reflected in this table for each jurisdiction represents the nontaxable or “deemed substantiated” portion of the per diem. For any domestic city not specifically listed in the chart, the default amount for meals and incidentals

is \$59 per day. The nontaxable per diem for domestic and foreign locations may be found at: [www.gsa.gov](http://www.gsa.gov). If the meal per diem paid is in excess of the government “deemed substantiated” amount, then the excess is subject to income tax withholding and all applicable employment taxes. This excess amount is reported in Box 1 and the nontaxable portion is reported in Box 12 of Form W-2. Each state defines qualifying costs with respect to per diem differently. Some states qualify only the portion that appears in Box 1 as taxable wages.

Always check the legislation, regulations, rules, guidelines, or frequently asked questions pertaining to each jurisdiction for the most up to date information.

# PROJECTS AT-A-GLANCE: UNITED STATES

PROJECTS

STATE	ANIMATION	AWARD SHOWS	COMMERCIALS	DIRECT TO STREAMING	DOCUMENTARIES	E-SPORTS	GAME SHOWS	INDUSTRY/ CORPORATE TRAINING	INFOMERCIALS	INTERACTIVE MEDIA & VIDEO GAMES	INTERACTIVE WEBSITE	INTERNET BROADCASTS	MUSIC VIDEOS	POSTPRODUCTION (STANDALONE)	REALITY SHOWS	TALK SHOWS	THEATRICAL STAGE PRODUCTIONS	TRAILERS	WEBISODES
Alabama	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	(4)	Yes
Arizona	Yes	No	Yes	Yes	Yes	No	No	No	No	No	No	No	Yes	(2)	Yes	No	No	Yes	No
Arkansas	Yes	No	Yes	Yes	Yes	No	(2)	No	No	Yes	No	No	Yes	Yes	Yes	Yes	No	Yes	No
California	(1)	No	No	Yes	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	Yes
San Francisco	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	Yes	Yes	No	No	No	Yes
Santa Clarita	No	No	Yes	Yes	Yes	No	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	No	No	No	Yes
Colorado	Yes	Yes	Yes	Yes	Yes	(2)	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	(2)	Yes	Yes
Connecticut	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	(2)	Yes	Yes	Yes	Yes	No	Yes	Yes
District of Columbia	Yes	Yes	No	(2)	Yes	Yes	Yes	(2)	No	(2)	(2)	(2)	Yes	Yes	Yes	(2)	(2)	Yes	Yes

(1) Stop motion animation qualifies. (2) Case-by-case; Contact the film office to evaluate project criteria. (3) Qualifies if produced for national distribution. (4) Qualifies only if in conjunction with a film shot in-state. (5) May qualify under the Digital Media and Software program. (6) Qualifies if produced for theatrical distribution or broadcast. (7) Qualifies under the commercial production tax credit program. (8) One day of principal photography within this jurisdiction is required in order to qualify for postproduction standalone. (9) Qualifies if filmed and produced at a nonprofit arts and cultural venue receiving state funding. (10) Qualifies under the Digital Media Production tax credit if the content is solely created for entertainment purposes; video games may qualify. (11) Not available at the time of publication.

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<b>Florida</b>																			
Greater Ft. Lauderdale	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	No	Yes	Yes
Jacksonville	No	No	Yes	Yes	(2)	No	No	No	No	No	No	No	No	No	(2)	No	No	No	No
Miami-Dade County	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	No	Yes
Sarasota County	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
St. Pete/Clearwater	No	No	No	Yes	Yes	No	No	No	No	No	Yes	No	Yes	No	No	No	No	No	Yes
<b>Georgia</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Savannah	No	No	No	Yes	No	No	No	No	No	No	No	No	No	(2)	No	No	No	No	No
<b>Hawaii</b>	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	No	(2)	Yes	Yes	Yes	(3)	No	Yes	Yes
<b>Illinois</b>	Yes	No	Yes	Yes	Yes	No	No	No	(2)	No	(2)	(2)	Yes	(8)	Yes	No	(2)	(4)	Yes

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Indiana	Yes	No	(2)	Yes	Yes	(2)	(2)	No	No	No	No	(2)	Yes	Yes	(2)	(2)	No	Yes	No
Kentucky	Yes	No	No	Yes	Yes	No	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	(4)	Yes
Louisiana	Yes	Yes	Yes	Yes	Yes	No	Yes	(3)	Yes	(5)	(5)	Yes	Yes	Yes	Yes	Yes	(2)	(4)	Yes
St. Bernard Parish	(2)	No	Yes	(2)	(2)	(11)	(2)	No	(2)	(2)	(2)	(2)	(2)	No	(2)	No	(2)	(2)	(2)
Maine	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes
Maryland	Yes	No	Yes	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	No	Yes	Yes	No	(4)	No
Massachusetts	Yes	No	Yes	Yes	Yes	No	No	No	No	No	No	No	(6)	No	(6)	No	No	No	No
Minnesota	Yes	No	Yes	Yes	Yes	No	No	No	No	No	No	Yes	Yes	Yes	(2)	No	No	No	No

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Mississippi	Yes	(2)	(3)	Yes	Yes	No	Yes	(2)	Yes	Yes	(2)	Yes	Yes	Yes	Yes	(2)	No	Yes	Yes
Missouri	Yes	No	Yes	Yes	Yes	No	No	No	No	Yes	No	Yes	Yes	Yes	Yes	No	No	(1)	Yes
Kansas City	No	No	Yes	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	No	Yes	No	No	Yes	Yes
Montana	(2)	(2)	Yes	Yes	Yes	No	(2)	(2)	(2)	(2)	(2)	Yes	Yes	Yes	Yes	No	No	(2)	Yes
Nebraska	No	No	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Nevada	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes	Yes
New Jersey	(1)	(9)	No	Yes	Yes	Yes	Yes	No	No	(10)	(10)	(10)	No	No	(2)	Yes	No	No	(10)
New Mexico	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes
New York	(4)	No	(7)	Yes	No	Yes	No	No	No	Yes	No	Yes	No	Yes	No	(2)	Yes	No	(2)
North Carolina	Yes	No	Yes	Yes	Yes	Yes	No	No	Yes	No	No	Yes	No	Yes	Yes	No	No	No	Yes

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Ohio	Yes	No	Yes	Yes	Yes	(2)	No	Yes	Yes	Yes	Yes	(2)	Yes	Yes	Yes	No	Yes	Yes	Yes
Oklahoma	Yes	No	(3)	Yes	Yes	No	No	No	No	No	No	No	Yes	Yes	Yes	(3)	No	(4)	No
Oregon 20% (OPIF)	Yes	No	No	Yes	Yes	No	No	No	No	(2)	(2)	(2)	Yes	Yes	Yes	No	No	No	Yes
Oregon 6.2% (GOLR)	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	No	No	No	Yes	No	Yes	Yes	No	No	Yes
Pennsylvania	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	No	No	No	No	Yes	Yes	No	No	No
Puerto Rico	Yes	No	Yes	Yes	Yes	No	No	No	No	Yes	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes
Rhode Island	Yes	Yes	Yes	Yes	Yes	No	Yes	(2)	Yes	No	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes
South Carolina	No	No	Yes	Yes	No	No	No	No	No	No	No	No	Yes	No	No	No	No	(4)	No
Tennessee (Grant)	Yes	No	No	Yes	No	No	No	No	No	Yes	No	No	No	No	No	No	No	(4)	No
Tennessee (Tax Credit)	Yes	No	No	Yes	No	Yes	Yes	No	No	Yes	No	No	No	Yes	Yes	Yes	No	No	No

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Texas	Yes	(3)	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	(2)	Yes	No	Yes	Yes	No	(2)	Yes
San Antonio	Yes	No	No	Yes	Yes	No	(11)	No	No	No	No	No	Yes	No	Yes	No	No	No	Yes
U.S. Virgin Islands	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
Utah	Yes	No	No	Yes	Yes	No	(2)	No	No	No	No	No	Yes	No	Yes	No	No	No	Yes
Virginia	Yes	No	Yes	Yes	Yes	No	No	No	No	Yes	No	No	Yes	No	No	No	No	No	Yes
Washington	No	No	Yes	Yes	(2)	No	No	No	No	No	No	Yes	No	No	(2)	No	No	Yes	Yes
West Virginia	Yes	No	No	Yes	Yes	No	No	No	No	Yes	No	Yes	Yes	No	No	No	No	No	Yes

(1) Stop motion animation qualifies. (2) Case-by-case; Contact the film office to evaluate project criteria. (3) Qualifies if produced for national distribution. (4) Qualifies only if in conjunction with a film shot in-state. (5) May qualify under the Digital Media and Software program. (6) Qualifies if produced for theatrical distribution or broadcast. (7) Qualifies under the commercial production tax credit program. (8) One day of principal photography within this jurisdiction is required in order to qualify for postproduction standalone. (9) Qualifies if filmed and produced at a nonprofit arts and cultural venue receiving state funding. (10) Qualifies under the Digital Media Production tax credit if the content is solely created for entertainment purposes; video games may qualify. (11) Not available at the time of publication.

# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
Alabama	25% Nonpayroll Spend & Nonresident Labor 35% Resident Labor	Refundable Tax Credit	No Cap*	\$500k	\$20M Per Fiscal Year (10/1 – 9/30)	Each Resident; 1 <sup>st</sup> \$500k of Each NR BTL; 1 <sup>st</sup> \$1M of Each NR ATL	No* / No	Yes	12/31/28	H 69 H 243 S 299
Arizona	15% - 20% Nonpayroll Spend & Labor* +2.5% Resident Below-the-Line Labor +2.5% Qualified Production Facility* +2.5% Long-Term Tenant*	Refundable Tax Credit	No Cap	\$0	\$100M Per Calendar Year*	Each Resident & Nonresident	No / No	Yes	12/31/43	H 2156
Arkansas	25% Nonpayroll Spend & Labor +10% Certain Labor/Spend* + 5% Certain County* + 5% Multi-Project*	Transferable Tax Credit	No Cap	\$200k* \$50k*	\$4M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$500k of Each Resident & Nonresident Subject to Arkansas Tax	No / Yes	Yes	6/30/32	H 1939 H 1743 H 1592
	25% Nonpayroll Spend & Labor +10% Certain Labor/Spend* + 5% Certain County* + 5% Multi-Project*	Rebate	No Cap	\$200k* \$50k*	No Cap		No / Yes	Yes	6/30/32	
California	20% For Non-Indie Films & TV* +10% Out-of-Zone Local Hire Labor + 5% Filming Outside 30-Mile Zone + 5% Visual Effects Expenditures  25% For Relocating TV* + 5% Out-of-Zone Local Hire Labor  25% For Indie Film* + 5% Out-of-Zone Local Hire Labor	Nonrefundable & Nontransferable Tax Credit  Transferable Tax Credit*  Transferable Tax Credit*	\$20M Non-Indie/TV \$30M w/Uplifts  \$25M \$30M w/Uplift  \$2.5M \$3.0M w/Uplift	\$1M Per Film, Pilot, or Episode	\$330M Per Fiscal Year (7/1 – 6/30)	Most Below-the-Line Regardless of Residency	No / No	Yes	6/30/30	S 132

\*See state detail page for further explanation.



# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
San Francisco, CA	All City Fees	Rebate	\$600k	\$0	\$13M Thru FY 6/30/28	NA	NA / NA	No	6/30/28	110-15 244-18
Santa Clarita, CA	Film Permit Fee & Hotel Tax	Refund	No Cap*	\$0	\$60k Per Fiscal Year (7/1 – 6/30)	NA	NA / NA	No	None	See Rules
Colorado	20% Nonpayroll Spend & Labor	Rebate	No Cap	\$100k or \$1M*	\$750k For FY 6/30/24	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No* / Yes	Yes	None	H 1286 S 103 H 1275 S 214 H 1309
	20% - 22% Nonpayroll Spend & Labor*	Refundable Tax Credit	No Cap	\$100k*	\$5M Thru Calendar Year 2024				12/31/34	
Connecticut	10% Nonpayroll Spend & Labor 15% Nonpayroll Spend & Labor 30% Nonpayroll Spend & Labor	Transferable Tax Credit	No Cap	≥ \$100k ≤ \$500k > \$500k ≤ \$1M > \$1M	No Cap	Each Resident & Nonresident*	No / Yes	Yes	None	10-107 11-61 11-6 17-2 23-204
District of Columbia	35% or 21% Nonpayroll Spend* 30% Resident Labor 10% Nonresident Labor	Rebate	Discretionary*	\$250k	Discretionary	Each Below-the-Line; 1 <sup>st</sup> \$500k of Each Above-the-Line	No / No	Yes	None	L21-0081

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
Greater Fort Lauderdale, FL	Main Tier: 15% Nonpayroll Spend & Labor* Alt. Tier: 15% - 30% Nonpayroll Spend & Labor*	Rebate	\$175k* \$2M - 2.5M*	\$400k* \$1.5M - \$5M*	Discretionary	1 <sup>st</sup> \$100k of Each Broward & Miami-Dade County Resident	No / No	No	None	R-2021-518 R-2022-312
Jacksonville, FL	10% Nonpayroll Spend & Resident Labor	Grant	\$50k*	\$50k	Discretionary	Each County Resident	No / No	No	None	2019-243-E
Miami-Dade County, FL	Tier I: 10% Nonpayroll Spend & Labor Tier II: 10% Nonpayroll Spend & Labor	Grant	\$100k \$50k	≥ \$1M ≥ \$500k < \$1M	Discretionary	1 <sup>st</sup> \$75k of Each County Resident	No / No	Yes	None	R-783-17 R-615-19
Sarasota County, FL	100% Sarasota County Government Fees 10% - 20% Nonpayroll Spend & Labor	Rebate	\$25k*	\$1k	\$250k Per Fiscal Year* (10/1 – 9/30)	Each County Resident	No / No	No	None	2017-184
St. Petersburg / Clearwater, FL	10% - 30% Nonpayroll Spend & Labor	Rebate	\$250k	\$0	\$1.7M Per Fiscal Year (10/1 – 9/30)	Each Resident & Nonresident	No / No	No	None	See Guidelines
Georgia	20% Nonpayroll Spend & Labor +10% Promotional*	Transferable Tax Credit	No Cap	\$500k	No Cap	1 <sup>st</sup> \$500k of Each Resident & Nonresident on W-2*	Yes 5.75% / No	Yes	None	H 1027 H 958 H 199 H 1037

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
Savannah, GA	10% Nonpayroll Spend & Labor +Bonus*	Rebate	\$100k Film/Pilot \$250k TV	\$500k* \$500k*	\$1M Per Calendar Year	Each Resident BTL*	No / No	Yes*	12/31/24	See Guidelines
Hawaii	22% Nonpayroll Spend & Labor* 27% Nonpayroll Spend & Labor*	Refundable Tax Credit	\$17M	\$100k	\$50M Per Calendar Year*	Each Resident & Nonresident Subject to Hawaii Tax	Yes 4.5% / Yes	No*	12/31/32	H 726 H 423 S 33 H 1982
Illinois	30% Nonpayroll Spend & Labor +15% Area*	Transferable Tax Credit	No Cap	< 30 Min. > \$50k ≥ 30 Min. > \$100k	No Cap	1 <sup>st</sup> \$500k of Each Resident; 1 <sup>st</sup> \$500k of Certain Nonresidents*	No / No	Yes	12/31/32	H 2482 S 1286 S 1595 S 157 S 2951 z
Indiana	20% Nonpayroll Spend* 20% Resident ATL & Nonresident Labor* 25% Resident Below-the-Line Labor 20% Nonresident Below-the-Line Labor +5% - 10% Bonus*	Nonrefundable & Nontransferable Tax Credit	No Cap	\$0	\$5M For Fiscal Year 6/30/24	Each BTL; 1 <sup>st</sup> \$500k of Each ATL	No / Yes	Yes	6/30/27	S 361
Kentucky	30% Nonpayroll Spend & Nonresident Labor +5% Enhanced County* 35% Resident Labor	Refundable Tax Credit	\$10M	\$125k/250k Film/TV \$10k/\$20k Docu \$20k/\$20k Stage	\$75M Per Calendar Year	Each BTL; 1 <sup>st</sup> \$1M of Each ATL	Yes 4% / Yes	Yes	None	H 3a H 340 H 487 H 303

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
Louisiana	25% Nonpayroll Spend & Labor +15% Resident Labor* +10% Screenplay + 5% Out-of-Zone + 5% VFX Costs	Refundable Tax Credit*	\$20M/\$25M*	> \$300k	\$180M Per Fiscal Year* (7/1 – 6/30)	1st \$3M of Each Resident & Nonresident*	Yes 4.25% / No	Yes	6/30/31	RS 47:6007 RS 47:164
St. Bernard Parish, LA	3.5% Nonpayroll Spend & Labor	Rebate	\$100k	\$150k	\$200k Per Calendar Year	Each St. Bernard Parish Resident	No / No	Yes	None	Ordinance SBPC #1809-08-16
Maine	10% Nonresident Labor* 12% Resident Labor*  5% Nonpayroll Spend	Rebate  Nonrefundable & Nontransferable Tax Credit	No Cap  No Cap	\$75k  \$75k	No Cap  No Cap	1st \$50k of Each Resident & Nonresident NA	No / No	No	None	H 1005
Maryland	30% TV Series - Nonpayroll Spend & Labor* 28% All Other - Nonpayroll Spend & Labor 28% MD Small - Nonpayroll Spend Film & Labor	Refundable Tax Credit	\$10M  \$10M  \$125k	> \$250k  > \$250k  > \$25k	\$15M For Fiscal Year 6/30/24*	Each Resident & Nonresident Earning ≤ \$500k	No / No	Yes	None	S 1154 H 641 S 452
Massachusetts	25% Payroll 25% Nonpayroll Spend	Refundable or Transferable Tax Credit*	No Cap	\$50k	No Cap	Each Resident & Nonresident*	Yes 5% / Yes	Yes*	None	H 4252 H 4084 H 4904 H 4002

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
Minnesota	20% Nonpayroll Spend & Labor*  +5% Meet Certain Criteria*	Rebate	No Cap	≥ \$100k < \$1M  ≥ \$1M or ≥ 60% of PP Outside Metro Area	\$1M For Biennium Ending 6/30/25	Each Resident; 1 <sup>st</sup> \$400k/\$500k of Certain Nonresident ATL*	No / Yes	Yes*	None	H 729 H 2-a S 9-a
	25% Nonpayroll Spend & Labor	Transferable Tax Credit	No Cap	\$1M	\$24.950M Per Calendar Year	Each Resident Below-the-Line; 1 <sup>st</sup> \$500k of Certain ATL*	No / Yes	Yes	12/31/30	H 9-a H 1938
Mississippi	25% Nonpayroll Spend & Nonresident Labor* 30% Resident Labor +5% Resident Veteran	Rebate	\$10M	\$50k	\$20M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$5M of Each Resident & Nonresident Subject to Mississippi Withholding*	Yes 4.7% / Yes	No*	None	S 2374 S 2603
Missouri	20% Nonpayroll Spend & Labor +2% - 22% Uplifts*	Transferable Tax Credit	No Cap	≤ 30min > \$50k > 30min > \$100k	\$16M* Per Calendar Year	Each Resident & Nonresident Subject to Missouri Tax	No / Yes	Yes	12/31/29	S 94
Kansas City, MO	Tier 1: 4% or Tier 2: 9% +0.5% Bonuses*	Rebate	No Cap	\$10k – \$100k*	\$150k Per Fiscal Year (5/1 – 4/30)	Each Resident From a Council District Within KCMO*	No / No	No	None	160093

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
Montana	20% Nonpayroll Spend & ATL Labor* 25% Resident Below-the-Line Labor* 15% Nonresident BTL Labor* +5% - 10% Bonuses*	Transferable Tax Credit	No Cap	≥ \$350k Film/TV > \$50k < \$350k Commercials Music Videos	\$10M* Per Calendar Year	1st \$7.5M of Each ATL; \$150k in Credits for Each Resident BTL & Each Nonresident BTL	Yes 5.9% / No	Yes	12/31/29	H 293 H 340 S 27 S 550
Nebraska	20% Nonpayroll Spend & Labor	Grant	\$400k	\$1M	Program Is Not Funded	Each Resident	Yes 6%* / Yes	No	6/30/25	L 384 L 380
Nevada	15% Nonpayroll Spend & Resident Labor* 12% Nonresident Above-the-Line Labor*	Transferable Tax Credit	\$6M	\$500k	\$10M Per Fiscal Year (7/1 – 6/30)	1st \$750k of Each Resident & Each Nonresident ATL	No / No	Yes	None	S 165 S 94 A 492 A 20
New Jersey	30% Nonpayroll Spend* +5% Outside 30 - Mile Radius <sup>(1)</sup> 35% Wages  +2% - 4% Diversity Plan <sup>(2)</sup>	Transferable Tax Credit	No Cap	60% of Total Spend in NJ or > \$1M Qualified Spend	\$100M Per Fiscal Year (7/1 – 6/30)	1st \$500k of Each Resident & Nonresident  Studio Partner and Film-lease Production Companies ATL Caps Are Increased	Yes 6.37% / Yes	Yes	6/30/39	S 3748
New Mexico	25% Nonpayroll Spend; Nonresident Performing Artists & Resident Labor + 5% Pilot/Series (6 or more EPS) + 5% Qualified Production Facility (QPF) +10% Filming Uplift Zone 15% Nonresident BTL Crew Exception - NRCE	Refundable Tax Credit	No Cap	\$0*	\$120M* Per Fiscal Year (7/1 – 6/30)	Each Resident; Nonresident Performing Artists*; Limited Nonresident BTL Crew	Yes 5.9% / No	Yes*	None	H 547

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
New York, Production & Post Only	<p><b>Production &amp; Postproduction</b> 30% Nonpayroll Spend &amp; Labor*</p> <p>+10% Upstate County Nonpayroll Spend &amp; Labor*</p> <p><b>Postproduction Only</b> +5% Outside MCTD*</p>	<p>Refundable Tax Credit</p> <p>Refundable Tax Credit</p>	No Cap	<p>≥\$1M or &gt;\$250k*</p> <p>&gt;\$500k*</p>	<p>\$700M Per Calendar Year</p> <p>None</p> <p>\$45M Per Calendar Year</p>	1 <sup>st</sup> \$500k of Certain ATL*; Each Resident BTL & Nonresident BTL	No / No	Optional AUP Report	12/31/34	Ch 60 Article 1 § 24 § 31
New York, Digital Gaming	25% Labor +10% Outside MCTD*	Refundable Tax Credit	\$1.4M*	\$100k	\$5M Per Calendar Year	1 <sup>st</sup> \$100k of Each Resident & Nonresident*	No / No	No	12/31/27	Ch 60 Article 1 § 45
New York, Commercials	20% Downstate 30% Upstate	Refundable Tax Credit*	No Cap	> \$500k Downstate > \$100k Upstate	\$7M Per Calendar Year*	Each Resident BTL & Nonresident BTL	No / No	Yes	12/31/28	Ch 60 Article 1 § 28
North Carolina	25% Nonpayroll Spend & Labor	Rebate	\$7M Film/TV Movie \$15M TV Series \$250k Commercial	\$1.5M Film \$500k TV Movie \$500k Per EPS Avg. \$250k Commercial	\$31M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	Yes 4% / No	Yes	None	S 744 S 257 S 582 S 99 S 105
North Carolina, Esports	25% Nonpayroll Spend & Labor	Rebate	No Cap	\$150k	\$5M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	Yes 4% / No	Yes	None	S 105 H 334

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
Ohio	30% Nonpayroll Spend & Labor	Refundable Tax Credit	No Cap	\$300k	\$50M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident	No / Yes	Yes	None	H 390 H 33
Oklahoma	20% Nonpayroll Spend +2% - 5% Uplifts (Up To Max 30%)* 30% Resident Labor 20% Nonresident Below-the-Line Labor 25% Nonresident Above-the-Line Labor*	Rebate	No Cap	\$50k	\$30M Per Fiscal Year (7/1 – 6/30)	Each Resident; Nonresident BTL; Nonresident ATL Loan Out*	No / Yes	Yes	6/30/31	S 200 S 608 H 2459
Oregon	OPIF 25% Nonpayroll Spend* OPIF 20% Wage* +10% Outside Metro Zone*  GOLR* +6.2%	Rebate	50% of the Annual Funding  No Cap	\$1M  \$1M	\$20M Per Fiscal Year (7/1 – 6/30)  NA	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No / Yes	No*	12/31/29  12/31/29	H 2191 H 3367 S 1507 H 3010 H 2433 S 1524
Pennsylvania	25% Nonpayroll Spend & Labor +5% Stage*	Transferable Tax Credit	20% of the Annual Cap	60% of Budget Incurred in PA	\$100M Per Fiscal Year (7/1 – 6/30)	Each Resident; Nonresident With PA Withholding Tax*	No / Yes	Yes	None	S 97 H 761 H 465 H 1198 H 542 H 952 H 1342
Puerto Rico	40% Nonpayroll Spend & Resident Labor 20% Nonresident Labor	Transferable Tax Credit	No Cap	\$50k Film \$25k Short/Docu.	\$38M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident	Yes 20% / Yes	Yes	None	60/2019

\*See state detail page for further explanation.



# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
Rhode Island	30% Nonpayroll Spend & Labor	Transferable Tax Credit	\$7M*	\$100k	\$40M* Per Calendar Year	Each Resident & Nonresident	No / Yes	Yes	6/30/27	H 7839 H 7323 H 5381 H 5151 H 7123 H 5801
South Carolina	25% Out-of-State Nonpayroll Spend 30% In-State Nonpayroll Spend 25% Resident Labor 20% Nonresident Labor	Rebate*	No Cap	\$1M	\$15M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident*	Yes 2%* / Yes	No	None	H 3152 S 163 H 5001
Tennessee	25% Nonpayroll Spend & Labor	Grant	No Cap	\$200k	\$8M For FY 6/30/24	1 <sup>st</sup> \$250k of Each Resident	No / Yes*	Yes	None	S 3513 H 3839 S 2236 H 1545 H 141
	40% - 50% Payroll*	Nonrefundable & Nontransferable Tax Credit	No Cap	Varies*	No Cap	1 <sup>st</sup> \$1M of Each Resident & Nonresident*	No / Yes*	No	None	
Texas	5% - 20% Nonpayroll Spend & Labor +2.5% Additional Grant Award	Grant	No Cap	\$250k Film/TV \$100k Comm./ Video Games	\$200M For Biennium Ending 8/31/25	1 <sup>st</sup> \$1M of Each Resident	No / No	No	None	H 1634 H 873 H 1 H 4539 S 30
San Antonio, TX	7.5% Nonpayroll Spend & Labor	Rebate	\$250k	\$100k	\$250k* Per Fiscal Year (10/1 – 9/30)	1 <sup>st</sup> \$1M of Each Texas Resident	No / No	Yes	None*	See Guidelines

\*See state detail page for further explanation.

# INCENTIVES AT-A-GLANCE: UNITED STATES

INCENTIVES

STATE	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	ENACTED BILL NUMBER
US Virgin Islands	10%, 15%, 17% Resident Labor	Transferable Tax Credit	No Cap	\$250k	\$2.5M Per Calendar Year	1st \$500k of Each Resident	No / No	Yes*	None	Act No.7751
	9% All Spend (QPE)* +10% Promo* +10% St. Croix*	Rebate Rebate Rebate	\$500k No Cap No Cap							
Utah	20% Nonpayroll Spend & Labor +5% Meet Optional Criteria*	Refundable Tax Credit	No Cap	≥ \$500k ≥ \$1M	\$6.79M Per Fiscal Year (7/1 – 6/30) \$12M Rural* \$1.5M	1st \$500k of Each Resident; Nonresident Utah Withholding Tax	No / Yes	Yes	None	S 14 ('09) H 99 ('11) S 81 ('20) S 153 ('23)
	20% Nonpayroll Spend & Labor	Rebate	No Cap	≥ \$500k < \$1M						
Virginia	15% or 20% Nonpayroll Spend & Labor* +10% or 20% Resident Labor*	Refundable Tax Credit	At the Discretion of the Film Office	\$250k	\$6.5M Per Fiscal Year (7/1 – 6/30)	1st \$1M of Each Resident & Nonresident	No / No	Yes	12/31/26	S 1320 H 1318
	Discretionary*	Grant		\$0	\$5M For FY 6/30/24	Discretionary	No / No	Yes	None	H 30
Washington	15%, 30%, or 35%* 15% Certain Nonresident BTL Labor +Up to 10% For Filming in Rural Area*	Rebate	No Cap	\$500k Film \$300k Per TV EPS \$150k Commercial	\$15M Per Calendar Year	Each Resident; Certain Nonresident BTL Earning < \$50k*	No / No	No	6/30/30	S 5539 S 5977 H 1914
West Virginia	27% Nonpayroll Spend & Labor +4% Employ 10 or More Residents*	Transferable Tax Credit	No Cap	\$50k	No Cap	Each Resident & Nonresident Subject to West Virginia Tax	No / Yes	Yes	12/31/27	H 2096

\*See state detail page for further explanation.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Nonpayroll Spend & Nonresident Labor 35% Resident Labor	Refundable Tax Credit	No Cap <sup>(1)</sup>	\$500k	\$20M Per Fiscal Year (10/1 – 9/30)	Each Resident; 1 <sup>st</sup> \$500k of Each NR BTL; 1 <sup>st</sup> \$1M of Each NR ATL	No <sup>(2)</sup> / No	Yes	Yes	12/31/28	H 69 H 243 S 299

<sup>(1)</sup> Only the first \$20 million of Alabama expenditures may qualify for the incentive. <sup>(2)</sup> Loan out companies are required to file a Loan Out Company Affidavit (FR-LOA) prior to the issuance of the incentive.

**REQUIREMENTS:** At least 30 days PRIOR to the start of any activities in Alabama, submit an application to the film office; within 60 days of commencing operations in Alabama, the production company must register with the Alabama Secretary of State; meet the minimum in-state spending requirement of at least \$500,000; *begin principal photography (anywhere) within 90 days of application approval*; and submit an audit report to both the Film Office and to the Department of Revenue within 120 days of completion of production activities in Alabama, unless an extension is granted. Approved projects must show evidence of financial backing and funding.

**QUALIFIED SPEND:** Qualified spend includes preproduction, production, and postproduction costs incurred in the state that are directly used in a certified production; compensation, subject to the limits set forth below, including, related benefits provided to resident and nonresident producers, directors, writers, actors, and other personnel involved in certified projects within the state. *Costs incurred prior to the date of the approval letter do not qualify for the incentive.*

**SUMMARY:** This program is not administered on a first-come, first-served basis. The film office retains the sole discretion to determine which projects are selected and the amount of incentives available to each selected project. *While there is not a per project incentive cap per se, Alabama only awards the incentive on the first \$20 million of qualifying production expenditures.* Subject to the \$20 million limitation, all payroll paid to Alabama residents will earn 35% (provided a completed Declaration of Residency form is submitted), while all other qualified production expenditures earn 25%, including the first \$500,000 of each nonresident below-the-line worker (direct hire or loan out) and the first \$1 million of each nonresident above-the-line worker (direct hire or loan out). All qualifying film projects approved by the Alabama Film Office are required to file a Certificate of Compliance issued by the Alabama Department of Revenue before any rebate is released for payment. The production company receives their Alabama film refund by claiming a film credit on its Alabama income tax return for the tax year in which production costs are completed. There is a state funding cap of \$20 million per fiscal year (Oct. 1 – Sept. 30). A certified production spending at least \$150,000 within a 12-month period may apply to be exempted from the state portion but not the local portion of sales, use, and lodging taxes. The sales tax exemption is not available on qualified expenditures in excess of the first \$20 million.

# ALASKA

ALASKA DEPARTMENT OF REVENUE  
550 W. 7th Avenue, Suite 500, Anchorage, AK 99501, [www.tax.alaska.gov/alaskafilmmoffice](http://www.tax.alaska.gov/alaskafilmmoffice)  
KELLY MAZZEI: 907-269-1018

**Alaska does not offer a state-sponsored film production incentive program at this time.**

## Lights. Camera. Cash!

*Production incentive financing available*

*Contact Deirdre Owens at 818-972-3201 or [Deirdre.Owens@castandcrew.com](mailto:Deirdre.Owens@castandcrew.com)*



INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
15% - 20% Nonpayroll Spend & Labor <sup>(1)</sup> +2.5% Resident Below-the-Line Labor +2.5% Qualified Production Facility <sup>(2)</sup> +2.5% Long-Term Tenant <sup>(2)</sup>	Refundable Tax Credit	No Cap	\$0	\$100M Per Calendar Year <sup>(2)</sup>	Each Resident & Nonresident	No / No	Yes	Yes	12/31/43	H 2156

<sup>(1)</sup> 15%, 17.5%, or 20% for a motion picture production company that spends up to \$10 million, more than \$10 million but less than \$35 million, or more than \$35 million, respectively. <sup>(2)</sup> See SUMMARY.

**REQUIREMENTS:** Use an in-state qualified production facility to produce the motion picture production or if the motion picture is filmed primarily at a practical location, produce and film primarily in-state and *perform ALL preproduction, postproduction, and editing at an industry standard facility in-state, if a facility is available*; maintain the production company’s full-time production labor positions in-state; include an acknowledgment in the credits that the production was filmed in Arizona; and submit an audited statement completed by an in-state certified public accountant.

**QUALIFIED SPEND:** *Qualified spend includes ALL compensation paid to above-the-line and below-the-line workers* (residents and nonresidents) plus direct in-state nonpayroll expenditures including but not limited to: set construction and operations, wardrobe, accessories, and related services; photography, sound synchronization, lightning, editing, rental of qualified production facilities, catered food purchased from a qualified production facility, and rental equipment.

**SUMMARY:** This program is administered on a first-come, first-served basis. Eligible production companies may earn a 20% refundable tax credit on the total qualified production expenditures if total spend exceeds \$35 million; 17.5% if total spend is more than \$10 million but less than \$35 million; and 15% if total spend is \$10 million or less. All compensation paid to above-the-line and below-the-line workers (residents and nonresidents) for services incurred and taxable in-state may qualify for the incentive. Resident below-the-line labor costs earn an additional 2.5%. An additional 2.5% of the total amount of qualified production costs may be earned if: the production company uses a qualified production facility in Arizona to produce the motion picture production or the production company filmed primarily at a practical location, produces and films the project primarily in Arizona AND performs ALL preproduction, postproduction and editing at an in-state qualified production facility. *A qualified motion picture produced and filmed in association with a long-term tenant, as defined, of a qualified production facility may earn an additional 2.5% of the total amount of qualified production costs.* Funding for this program will increase to \$125 million for each calendar year after 2024. No more than \$25 million may be awarded in any calendar year for projects that qualify by filming primarily at a practical location in Arizona. This program is scheduled to sunset on December 31, 2043.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Nonpayroll Spend & Labor +10% Certain Labor/Spend <sup>(1)</sup> + 5% Certain County <sup>(2)</sup> + 5% Multi-Project <sup>(2)</sup>	Transferable Tax Credit	No Cap	\$200k <sup>(3)</sup> \$50k <sup>(3)</sup>	\$4M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$500k of Each Resident & Nonresident Subject to AR Tax	No / Yes	Yes	Yes	6/30/32	H 1939 H 1743 H 1592
25% Nonpayroll Spend & Labor +10% Certain Labor/Spend <sup>(1)</sup> + 5% Certain County <sup>(2)</sup> + 5% Multi-Project <sup>(2)</sup>	Rebate	No Cap	\$200k <sup>(3)</sup> \$50k <sup>(3)</sup>	No Cap		No / Yes	Yes	Yes	6/30/32	

<sup>(1)</sup> Wages for below-the-line residents and veterans, and expenditures paid to a veteran-owned business earn an additional 10%. <sup>(2)</sup> See SUMMARY. <sup>(3)</sup> \$200,000 for a production; \$50,000 for the post only incentive.

**REQUIREMENTS:** Register the production company with the Secretary of State; **PRIOR to beginning preproduction activities in Arkansas**, register with the film office and submit an application along with an estimate of expenditures; meet the minimum spending requirement of at least \$200,000 within a six-month period in connection with the production of one feature project or \$50,000 within a six-month period in connection with a postproduction only project; within two weeks after the start of principal photography the production company must begin filing weekly expenditure reports (failure to file weekly expenditure reports may result in a delay in disbursement of the tax incentive); and apply for the production or postproduction incentive no later than 180 days after the last production expenses are incurred in Arkansas.

**QUALIFIED SPEND:** Qualified spend includes: costs incurred in Arkansas in the development, preproduction, production, or postproduction phase of a qualified production, on or after the date articulated in the incentive agreement; the first \$500,000 of wages or salaries paid to each resident and nonresident that are subject to Arkansas income taxes; pension, health, and welfare contributions; and stipends and living allowances. Payments for production and postproduction expenses are recommended (but not required) to be made from the checking account of an

Arkansas institution. **Cash payments to vendors may not exceed 40% of the total verifiable costs.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Arkansas offers two incentive programs. One in the form of a transferable tax credit and the other a rebate. Both programs provide the following: a base incentive equal to 25% of qualified goods, services, and labor; 10% uplift on resident below-the-line or veteran labor costs or qualified production costs paid to veteran-owned businesses; 5% uplift on payroll costs for below-the-line employees and expenditures paid to a person or business whose full-time permanent address is located in a Tier 3 or Tier 4 county in the annual ranking of counties established by the Arkansas Economic Development Commission under § 15-4-2704; and a 5% uplift on all qualified production costs incurred when producing a multi-project production, as defined. For purposes of the 10% resident below-the-line labor uplift, resident actors and writers are considered below-the-line workers. The maximum incentive that may be earned on any expenditure is 30%. Arkansas also offers a postproduction only incentive which is equal to the production incentive but with a minimum spend requirement of only \$50,000. The incentive program is scheduled to sunset on June 30, 2032.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% For Non-Indie Films & TV <sup>(1)</sup> +10% Out-of-Zone Local Hire Labor + 5% Filming Outside the 30-Mile Zone + 5% Visual Effects Expenditures	Nonrefundable & Nontransferable Tax Credit	\$20M Non-Indie/TV \$30M w/Uplifts	\$1M Per Film, Pilot, or Episode	\$330M Per Fiscal Year (7/1 – 6/30)	Most Below-the-Line Regardless of Residency	No / No	Yes	Yes	6/30/30	S 132
25% For Relocating TV <sup>(2)</sup> + 5% Out-of-Zone Local Hire Labor	Transferable Tax Credit <sup>(3)</sup>	\$25M \$30M w/Uplift								
25% For Indie Film <sup>(2)</sup> + 5% Out-of-Zone Local Hire Labor	Transferable Tax Credit <sup>(3)</sup>	\$2.5M \$3.0M w/Uplift								

<sup>(1)</sup> Non-independent films are also referred to as “Features”; the TV category includes pilots, new and recurring series, and miniseries. Recurring TV Series tax credit amount is capped at the amount of credits allocated in their previous season in California. <sup>(2)</sup> A TV series relocating to CA that filmed at least 75% of its principal photography for its most recent season (minimum of 6 episodes) outside of CA (tax credit rate is reduced to 20% after first season filmed in CA). <sup>(3)</sup> Only an independent film project may transfer the tax credits earned.

**REQUIREMENTS:** Submit an online application during the application window; submit a written Unlawful Harassment Policy, Diversity Initiative Statement, and other documents; *begin principal photography in California (CA) after the date on the Credit Allocation Letter (CAL) but no later than 180 days after that date (240 days for projects with qualified expenditure budgets over \$100 million);* ensure that at least 75% of principal photography days occur in CA or that at least 75% of the total production budget is utilized for goods, services, and/or wages within CA; contribute 0.25% of the estimated tax credit to a Pilot Skills Training Program; participate in a Career Readiness program; and deliver the final element within 30 months of the CAL date.

**QUALIFIED SPEND:** Qualified expenses eligible for the tax credit are limited to \$10 million for an Indie film and \$100 million for a TV series or a Non-indie film. Qualified costs include most below-the-line crew and staff salaries and wages; cost of facility rentals and equipment; and production operation costs such as safety, construction, wardrobe, food, lodging, and lab

processing. Compensation for writers, producers, directors, performers (other than background performers with no scripted lines), music composers, and music supervisors do NOT qualify. Refer to the Qualified Expenditure Chart for details. *Any costs incurred prior to the date on the CAL or more than 30 days after completion of the final element do not qualify.*

**SUMMARY:** This program is not administered on a first-come, first-served basis. *Projects are ranked and approved within their specific category based on a “jobs ratio” formula.* At the completion of production, if the jobs ratio has decreased by more than 10%, the tax credit amount will be reduced by an equal percentage. If the decrease is greater than 20%, other penalties apply. Funding is allocated as follows: Television projects: 40%; Non-independent films: 35%; Relocating TV series: 17%; Independent films: 8% (4.8% for films with qualified spend of \$10 million or less and 3.2% for films of more than \$10 million). Distribution via streaming or theatrical exhibition is not required. Program 4.0 refundable tax credit begins July 1, 2025.

# SAN FRANCISCO, CA

SAN FRANCISCO FILM COMMISSION  
 City Hall, Room 473, San Francisco, CA 94102, [www.filmsf.org](http://www.filmsf.org)  
 MANIJEH FATA, EXECUTIVE DIRECTOR: 415-554-6241, [film@sfgov.org](mailto:film@sfgov.org)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ORDINANCE NUMBER
All City Fees	Rebate	\$600k	\$0	\$13M Thru FY 6/30/28	NA	NA / NA	Yes	No	6/30/28	110-15 244-1B

**REQUIREMENTS:** Submit an Initial Application to the Film Rebate Program at least 45 days but not more than one year PRIOR to the start of principal photography in San Francisco; apply for a Business License with the Office of the Treasurer and Tax Collector; locate the production office within the City and County of San Francisco; *for productions with a total budget of \$3 million or less, film at least 55% of principal photography in San Francisco or film at least 65% of principal photography in San Francisco for productions with a total budget of more than \$3 million*; comply with First Source Hiring Program requirements; utilize the services of an experienced Location Manager who is a member of the local union affiliate; submit a Final Application no more than 45 days after the completion of principal photography in San Francisco; include an acknowledgement in the end credits that the production was filmed in the City and County of San Francisco; and agree to pay all obligations the production company has incurred in the City and County.

**QUALIFIED SPEND:** Costs which qualify for the refund include: fees paid to City departments for the use of City property, equipment, or employees; fees paid to City departments for the use of property leased by the City; police services (on location, traffic control officers, etc.) provided that such services do not exceed four police officers per day for a total of 12 hours maximum per day that services are required; *any daily use fees charged by the San Francisco Film Commission, including street closure fees.*

**SUMMARY:** This program is administered on a first-come, first-served basis. San Francisco offers a refund up to \$600,000 per feature film, documentary, or television/web series on fees. Television series or web series are limited to \$600,000 in rebate payments per season. Production days qualify on sound stages or other qualifying interiors and within the forty-nine square miles of the City and County of San Francisco. *Upon meeting the filming requirements, the production company may request a refund directly from the San Francisco Film Commission of all eligible City fees.* Productions with more than one hundred fifty days of principal photography in the City and County of San Francisco may apply for the rebate of costs on a rolling basis every six months. This incentive program is scheduled to sunset on June 30, 2028.



# SANTA CLARITA, CA

SANTA CLARITA FILM OFFICE

23920 Valencia Boulevard, Suite 100, Santa Clarita, CA 91355, [www.filmsantaclarita.com](http://www.filmsantaclarita.com)

EVAN THOMASON, ECONOMIC DEVELOPMENT ASSOCIATE: 661-284-1425, [film@santa-clarita.com](mailto:film@santa-clarita.com)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
Film Permit Fee & Hotel Tax	Refund	No Cap <sup>(1)</sup>	\$0	\$60k Per Fiscal Year (7/1 – 6/30)	NA	NA / NA	No	No	None	See Rules

<sup>(1)</sup> The incentive under Option 3 is capped at \$7,500 per production.

**REQUIREMENTS:** Under option 1, be a production based at an approved location in the Santa Clarita Valley for a minimum of four consecutive weeks or a production that pulls four or more City of Santa Clarita film permits within a specified time period (eligible production genres under this option include: feature-length films, episodic television series, television pilots, television movies/mini-series, commercials, and music videos). Under option 2, be a production that is approved for the California Film & Television Tax Credit Program. Under option 3, be a production that purchases a minimum of 50 room nights, for any production related stay, *within a 30 day period at a hotel located within the City of Santa Clarita and that films at an approved location in the Santa Clarita Valley.*

**QUALIFIED SPEND:** Qualified spend includes basic City of Santa Clarita film permit fee(s), hotel occupancy taxes, and reduced costs of safety personnel.

**SUMMARY:** This program is administered on a first-come, first-served basis; however, productions currently based in the City of Santa Clarita will be given priority. Santa Clarita offers three options to earn rebates of basic permit fees and portions of the hotel occupancy taxes. Under Options 1 and 2, the city will refund the basic film permit fee(s) incurred by productions. Under Option 3, the city will refund 50% of the Transient Occupancy Taxes (up to 5%) collected within the City of Santa Clarita with a maximum refund of \$7,500. *The City of Santa Clarita also offers its LA County Sheriff Deputies' contract rate to productions filming in the city which results in a savings of up to \$25 per hour when compared to private entity rates.* The process of ordering and paying for LA County Sheriff Deputies is handled by the Santa Clarita Film Office as part of the permitting process. Santa Clarita consists of the following zip codes: 91321, 91350, 91351, 91354, 91355, 91381, 91382, 91383, 91384, 91387, 91390, and 93510.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Nonpayroll Spend & Labor	Rebate	No Cap	\$100k or \$1M <sup>(1)</sup>	\$750k For Fiscal Year 6/30/24	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No <sup>(2)</sup> / Yes	Yes	Yes	None	H 1286 S 103 H 1275 S 214 H 1309

<sup>(1)</sup> \$100,000 for a Colorado production company, \$1 million for an out-of-state production company; \$250,000 for a television commercial or video game production that originates outside of Colorado. <sup>(2)</sup> See REQUIREMENTS.

**REQUIREMENTS:** Apply PRIOR to beginning significant activities in Colorado; meet the minimum in-state spending requirement for preproduction, principal photography, or postproduction; be prepared to show proof of funding (80%); and, *before January 1, 2024, and on or after January 1, 2025, see that 50% of the workforce (not including extras, interns, and unpaid employees) is made up of Colorado residents.* Loan out companies must be registered with the Secretary of State. For income tax years commencing on or after January 1, 2024, state income tax must be withheld at the rate set forth in Section 39-22-104 or 39-22-301 (currently 4.4%) ONLY if 1) the loan out company fails to provide a valid taxpayer identification number or 2) provides an IRS issued taxpayer identification number for nonresident aliens. All payments made to a loan out company must be reported to Colorado DOR on Form 1099, even if state withholding is not required.

**QUALIFIED SPEND:** Qualified spend includes payments made to an in-state business, including payments for developing or purchasing the story and scenario; and the first \$1 million of payments per calendar year per loan out company, and of salaries for each resident or nonresident worker. *In order for any salary to be considered a qualified expenditure, Colorado income tax must be withheld or paid by either the production company or the individual.* Payments to out-of-state vendors do not qualify.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The film commission has the discretion to determine which projects are selected. Colorado provides a cash rebate of up to 20% on all local spend (the executive director may authorize the approval or issuance of an incentive in an amount that exceeds the current statutory limit of 20% of qualifying local expenditures) and the first \$1 million of wages for each resident and nonresident. The minimum spend requirement is based on where the film originates. To originate in Colorado, as of the date of the application for the incentive program, either the production company must be registered with the secretary of state for at least 12 consecutive months and been engaged in production activities in the state for other projects in the past 12 consecutive months OR for a newly formed entity, the “manager” of the business must be a resident of Colorado for at least 12 consecutive months. The incentive may be paid upon completion of the production and verification of the qualified expenditures by a CPA licensed to practice in Colorado or a CPA firm registered in Colorado. *Prior to engaging a CPA for the verification, ensure that the CPA has completed the Colorado Film Incentive training with the Colorado Film Production Analyst.* If the incentive is erroneously or improperly issued for any reason, the attorney general may recover such amount. The program has no sunset date.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% - 22% Nonpayroll Spend & Labor <sup>(1)</sup>	Refundable Tax Credit	No Cap	\$100k <sup>(2)</sup>	\$5M Thru Calendar Year 2024	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No <sup>(3)</sup> / Yes	Yes	Yes	12/31/34	H 1309

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> \$100,000 for a Colorado production company, \$250,000 for a television commercial or video game production that originates outside of Colorado. <sup>(3)</sup> See REQUIREMENTS.

**REQUIREMENTS:** Apply PRIOR to beginning significant activities in Colorado; meet the minimum in-state spending requirement for preproduction, principal photography, or postproduction; be prepared to show proof of funding (80%); and *see that 50% of the workforce (not including extras, interns, and unpaid employees) is made up of Colorado residents.* Loan out companies must be registered with the Secretary of State. For tax years commencing on or after January 1, 2024, state income tax must be withheld at the rate set forth in Section 39-22-104 or 39-22-301 (currently 4.4%) ONLY if 1) the loan out company fails to provide a valid taxpayer identification number or 2) provides an IRS issued taxpayer identification number for nonresident aliens. All payments made to a loan out company must be reported to Colorado DOR on Form 1099, even if state withholding is not required.

**QUALIFIED SPEND:** Qualified spend includes payments made to an in-state business, including payments for developing or purchasing the story and scenario; and the first \$1 million of payments per calendar year per loan out company, and of salaries for each resident or nonresident worker. *In order for any salary to be considered a qualified expenditure, Colorado income tax must be withheld or paid by either the production company or the individual.* Payments to out-of-state vendors do not qualify.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The film commission has the discretion to determine which projects are selected. Colorado provides a refundable tax credit of 20 - 22% on all local spend (the executive director may authorize the approval or issuance of an incentive in an amount that exceeds the current statutory limit of 20 – 22% of qualifying local expenditures) and the first \$1 million of wages for each resident and nonresident. The 22% rate may be earned on projects filmed in a rural community, marginalized urban center, or that use a local infrastructure, while still meeting the other requirements. The minimum spend requirement is based on where the film originates. To originate in Colorado, as of the date of the application for the incentive program, either the production company must be registered with the secretary of state for at least 12 consecutive months and been engaged in production activities in the state for other projects in the past 12 consecutive months OR for a newly formed entity, the “manager” of the business must be a resident of Colorado for at least 12 consecutive months. The incentive may be paid upon completion of the production and verification of the qualified expenditures by a CPA licensed to practice in Colorado or a CPA firm registered in Colorado. *Prior to engaging a CPA for the verification, ensure that the CPA has completed the Colorado Film Incentive training with the Colorado Film Production Analyst.* If the incentive is erroneously or improperly issued for any reason, the attorney general may recover such amount. The program has a sunset date of December 31, 2034.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	PUBLIC ACT NUMBER
10% Nonpayroll Spend & Labor 15% Nonpayroll Spend & Labor 30% Nonpayroll Spend & Labor	Transferable Tax Credit	No Cap	≥ \$100k ≤ \$500k > \$500k ≤ \$1M > \$1M	No Cap	Each Resident & Nonresident <sup>(1)</sup>	No / Yes	Yes	Yes	None	10-107 11-61 11-6 17-2 23-204

<sup>(1)</sup> "Star talent" is capped at \$20 million in the aggregate.

**REQUIREMENTS:** Applicant must register with the Connecticut Secretary of State and Department of Revenue; submit an eligibility application along with a \$200 fee no later than 90 days after the first qualified production expense is incurred; meet the minimum in-state spending requirement of at least \$100,000; **conduct at least 50% of principal photography days within the state or spend at least 50% of the film's postproduction costs or at least \$1 million in postproduction in Connecticut**; and submit a tax credit voucher application, along with a fee equal to 1% of the anticipated credit but not more than \$5,000, no later than 90 days after the last qualified expenditure is incurred in the state. Loan out companies must be registered with the Department of Revenue. Tax credit vouchers for a theatrical motion picture production will not be issued unless 25% or more of principal photography days occur within a Connecticut facility that received at least \$25 million in private investment and opened for business on or after July 1, 2013. Currently, theatrical motion picture productions do not qualify.

**QUALIFIED SPEND:** Compensation to "star talent" (paid to individuals or loan outs) is capped at \$20 million in the aggregate and must be subject to Connecticut personal income tax. Qualified spend includes costs incurred in the duplication of films, videos, CDs, and DVDs. Costs incurred for goods outside the state and used within Connecticut as well as costs related to the required

audit do not qualify. **In order to qualify payments made to a loan out company, the production company must provide confirmation the loan out company filed Form REG-1 (Business Tax Registration Application).** Generally, this is accomplished by the loan out company providing the production company with the letter from the Department of Revenue notifying the loan out company that the application was successfully processed.

**SUMMARY:** This program is administered on a first-come, first-served basis. The transferable tax credit ranges from 10% to 30% depending on the total amount of in-state production expenditures. **A production company may not transfer more than 25% of the credit in any year unless: (1) the production is created in whole or in part at a qualified production facility within the state, (2) the production company is organized as a "C" corporation and is subject to tax in Connecticut, or (3) the production company owns at least 50% of a CT LLC subject to the Business Entity Tax.** Tax credits are claimed in the income year in which spending began. The state may seek recovery from any entity that committed fraud or misrepresentation in claiming the credit. For income years commencing on or after January 1, 2024, but prior to January 1, 2026, the limit on the value of the tax credits that may be claimed against sales & use tax increased from 78% to 92%. See the statute regarding limits on the value of the tax credits that may be claimed against sales & use tax, insurance premiums tax, and transmission tax.

# DELAWARE

DELAWARE MOTION PICTURE & TELEVISION DEVELOPMENT COMMISSION  
P.O. Box 15, Lewes, DE 19958, <https://filmdelaware.com>  
TJ HEALY, CHAIRMAN: 302-644-4600, [info@filmdelaware.com](mailto:info@filmdelaware.com)

**Delaware is experimenting with a one-year pilot incentive program offering a 30% rebate.  
Contact TJ Healy for more information about the program.**

There is no state sales tax in Delaware.

**Over four decades of  
quality, integrity & security.**



# DISTRICT OF COLUMBIA

OFFICE OF CABLE TELEVISION, FILM, MUSIC & ENTERTAINMENT (OCTFME)  
 1899 9th Street, NE, Washington, DC 20018, www.entertainment.dc.gov  
 LISA PURCELL, PROGRAM ANALYST: 202-671-0068, filmdc.incentive@dc.gov

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LAW NUMBER
35% or 21% Spend <sup>(1)</sup> 30% Resident Labor 10% Nonresident Labor	Rebate	Discretionary <sup>(2)</sup>	\$250k	Discretionary	Each Below-the-Line; 1 <sup>st</sup> \$500k of Each Above-the-Line	No / No	Yes <sup>(3)</sup>	Yes	None	L21-0081

<sup>(1)</sup> Up to 35% on qualified production expenditures subject to sales tax in the District or up to 21% on qualified production expenditures not subject to sales tax in the District. <sup>(2)</sup> The Director has the discretion to cap the rebate earned by an individual project. <sup>(3)</sup> Mayor may agree to an alternative recognition that offers equal or greater promotional value.

**REQUIREMENTS:** *Must apply and be approved prior to the start of principal photography in the District;* spend at least \$250,000; provide proof that the project has the necessary financing to begin and complete the project; begin project activity within the same fiscal year as the date on the Qualifying Project Letter; not be delinquent in any tax obligation owed to the District of Columbia; and comply with terms of the agreement with the District.

**QUALIFIED SPEND:** Qualified personnel expenditure means an expenditure made in the District that is directly attributable to the preproduction, production, or postproduction of a qualified production and is a payment of wages, benefits, or fees to above-the-line or below-the-line crew members, including payments to a loan out company. *Only the first \$500,000 of qualified personnel expenditures for the services of each above-the-line worker may qualify.* Qualified production expenditures include preproduction, production, and postproduction expenditures in the District that are directly related to the production. Qualified production expenditures do not include qualified personnel expenditures, marketing or distribution expenditures, or nonproduction related overhead.

**SUMMARY:** This program is not administered on a first-come, first-served basis. *Priority will be given to projects with the most potential for positive economic impact and job creation.* Applicants will be notified of their approval within 20 business days of applying. DC offers a rebate of: 35% of qualified production expenditures that are subject to sales tax in the District; 21% of qualified production expenditures that are not subject to sales tax in the District; 30% of qualified personnel expenditures that are subject to income tax in the District (residents); 10% on qualified personnel expenditures that are not subject to income tax in the District (nonresidents); 50% of qualified job training expenditures; and 25% on base infrastructure investments, provided that the facility is primarily used for business functions related to media production (see Law 21-0081 for more information). Within 90 days of submitting the final audit report, the OCTFME will verify the submitted receipts and send an Award Letter and a Rebate Authorization Form that must be signed and returned to the OCTFME within 14 days. The rebate will be paid within 45 business days of receiving the Rebate Authorization Form.

# FLORIDA

FLORIDA OFFICE OF FILM AND ENTERTAINMENT, DEPARTMENT OF ECONOMIC OPPORTUNITY  
107 East Madison Street, MSC 80, Tallahassee, FL 32399, [www.filminflorida.com](http://www.filminflorida.com)

NIKI WELGE, FILM COMMISSIONER: 850-717-8990, [niki.welge@deo.myflorida.com](mailto:niki.welge@deo.myflorida.com)

**Florida does not offer a state-sponsored film production incentive program at this time.**

However, a number of local counties offer incentives. See <https://filmflorida.org/incentive-programs/> for more information.

**We get things done  
so you can create**





# GREATER FT. LAUDERDALE, FL

FILM LAUDERDALE

115 South Andrews Avenue Suite A680, Fort Lauderdale, FL 33301, [www.FilmLauderdale.org](http://www.FilmLauderdale.org)  
 SANDY LIGHTERMAN, FILM COMMISSIONER: 954-357-8788, [slighterman@filmlauderdale.org](mailto:slighterman@filmlauderdale.org)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
Main Tier: 15% Nonpayroll Spend & Labor <sup>(1)</sup> Alt. Tier : 15% - 30% Nonpayroll Spend & Labor <sup>(1)</sup>	Rebate	\$175k <sup>(2)</sup> \$2M-\$2.5M <sup>(2)</sup>	\$400k <sup>(3)</sup> \$1.5M-\$5M <sup>(3)</sup>	Discretionary	1 <sup>st</sup> \$100k of Each Broward & Miami-Dade County Resident	No / No	Yes	No	None	R-2021-518 R-2022-312

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> \$175,000 for TV Commercial Attraction and Film & TV (Main Tier) programs; \$2 million for Special Projects; \$2.5 million per project (min. 2 projects) for Multiple Project Guarantee (MPG); \$500,000 per episode/partial feature film for Partial Project (Alternate Tier) programs. <sup>(3)</sup> \$400,000 for Main Tier programs; \$5 million for Special Projects; \$4 million per project (\$8 million aggregate) for MPG; \$1.5 million for Partial Project.

**REQUIREMENTS:** *Submit a completed application (Alternate Tier applicants must meet with Film Commission before applying) via email to the Broward County Film Commission PRIOR to the start of principal photography;* start principal photography within 120 days of application submission; hire one qualified college student or qualified college graduate, as defined, (two for Special Projects and MPG productions); meet the minimum of 6 episodes per season requirement for Special Projects and MPG productions; at least 50% of the expenditures must be from Broward County businesses and at least 15% of those Broward County businesses must be Certified small businesses; for Special Projects, MPG, and Film & TV Projects, film at least 60% of total principal photography (PP) days in Broward County (70% of the preproduction and filming days for TV Commercials and at least 5 PP days for Partial Project productions); see that at least 55% of the main cast and crew be Broward County or Miami-Dade County residents with a minimum makeup of 28% being Broward County residents and 27% being either Miami-Dade County or Broward County residents for the majority of the Production Project (20% of crew and/or cast must be Broward County residents for the Partial Project program productions, excluding background talent); include the Broward County logo in the end credits of projects that include credits; and submit the required production paperwork to the Film Commission within 240 days of the project being completed. As the local workforce increases, the residential requirements may increase.

**QUALIFIED SPEND:** Qualified spend includes the first \$100,000 of salary paid to each Broward County and Miami-Dade County resident and nonpayroll costs incurred from Broward County vendors. *Proof of residency may be established by showing a Florida driver's license and one other supporting document.*

**SUMMARY:** These programs are not administered on a first-come, first-served basis. Eligibility will be determined on a case-by-case basis based on the ROI to the County. Broward County offers a rebate on qualified expenditures as follows: 15% for the TV Commercial Attraction and Film & TV programs; 15% for Special Projects; 30% for Multiple Project Guarantee; and 20% for Partial Project Program. *Only scripted TV/streaming series or a major motion picture with distribution can qualify for the Alternate Tier programs.* A production company may not apply for more than one program per project.



# JACKSONVILLE, FL

JACKSONVILLE FILM & TELEVISION OFFICE  
 117 West Duval Street, Suite 280, Jacksonville, FL 32202, www.filmjax.com  
 TODD ROOBIN, FILM COMMISSIONER: 904-255-5434, troobin@coj.net

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
10% Nonpayroll Spend & Resident Labor	Grant	\$50k <sup>(1)</sup>	\$50k	Discretionary	Each County Resident	No / No	Yes	No	None	2019-243-E

<sup>(1)</sup> Limited to a maximum of \$50,000 per project and/or per producer per fiscal year (10/1 – 9/30).

**REQUIREMENTS:** *Submit an application to the Jacksonville Film & Television Office (JFTO) no more than 180 days PRIOR to the start of principal photography in Jacksonville but not later than 30 business days before the first day of principal photography or project start date in Jacksonville;* start principal photography no more than 45 days prior to or after the start date on the application; be a feature film intended for theatrical release or direct to streaming or a television pilot or series; provide a copy of the distribution agreement; have at least one “qualified producer” attached to the project; spend a minimum of \$50,000 on qualified expenditures in Duval County with at least 80% of total projected expenditures being incurred in Duval County; provide proof of funding (a letter of intent does not meet this requirement) within 90 days of the application date or prior to the start date of the project, whichever occurs first; and, if desired, submit the Request for Confidentiality Form.

**QUALIFIED SPEND:** Qualified spend includes the salary payments to Duval County residents for services performed in Duval County during preproduction, principal photography, and postproduction and payments for goods and services made to businesses registered in Duval County. *Duval County must be your permanent home in order to be considered a resident.*

**SUMMARY:** This program is not administered on a first-come, first-served basis. JFTO prioritizes all qualified productions on its positive economic impact to Duval County. High-impact television series will be given priority. Jacksonville offers a grant equal to 10% of qualified nonpayroll spend and resident labor. The maximum incentive a project, production company, or parent company may earn is limited to \$50,000 per fiscal year. *Certification of the grant is tied to the fiscal year in which the production is scheduled for completion.*

# MIAMI-DADE COUNTY, FL

MIAMI-DADE OFFICE OF FILM & ENTERTAINMENT  
111 NW 1st Street, 12th Floor, Miami, FL 33128, www.filmiami.org

MARCO GIRON, FILM AND ENTERTAINMENT COMMISSIONER: 305-375-3288, Marco.Giron@miamidade.gov

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
Tier I: 10% Nonpayroll Spend & Labor Tier II: 10% Nonpayroll Spend & Labor	Grant	\$100k \$50k	≥ \$1M ≥ \$500k < \$1M	Discretionary	1 <sup>st</sup> \$75k of Each County Resident	No / No	Yes	Yes	None	R-783-17 R-615-19

**REQUIREMENTS:** *Submit a complete application and accompanying paperwork PRIOR to the start of the project;* begin principal photography in Miami-Dade County within 120 days from the Board of County Commissioners (BCC) approving the grant agreement; ensure that at least 70% of the principal cast and crew members (excluding extras and background talent) are Miami-Dade County residents; produce/film at least 70% of the entire production project in Miami-Dade County; at least 70% of vendors and contractors must be Miami-Dade County registered businesses; hire at least one qualifying student/recent graduate from a Miami-Dade County college or university; meet the minimum qualifying spend requirement; include Miami-Dade County as a sense of place; submit the results of an audit within 300 days of the production being completed; and include the official specialty "Miami-Dade County" identifier in the end credits on projects that include credits in their project.

**QUALIFIED SPEND:** Qualified spend includes the first \$75,000 of salary payments to Miami-Dade County residents for services performed in Miami-Dade County during preproduction, principal photography, and postproduction and payments for goods and services (excluding any amount less than \$20) made to a business located within the Miami-Dade County boundaries from the date the application was submitted thru the last day of postproduction. *Proof of Miami-Dade County residency requires a copy of the resident's Florida driver's license and one other supporting document.*

**SUMMARY:** This program is not administered on a first-come, first-served basis. Each project's eligibility will be determined on a case-by-case basis. A production executive must be available to make a presentation during the committee meeting. If the project is a television series which is continued for a following season, grantee shall have the option to automatically renew this agreement by applying to the OFE within 365 days of the effective date of the approved grant agreement. With respect to the following season, if grantee satisfies all the requirements of the agreement, then grantee may be eligible to receive a second grant award in the same amount as the grant. Miami-Dade County offers a rebate of up to a maximum of \$100,000 or \$50,000 per project for Tier I and Tier II, respectively. *No production company, including a parent company and any of its subsidiaries, may receive a grant for more than two projects in a one-year period from the time of the first application, unless the project is continued for a following season.* After the grant application is approved by the BCC, the production company must apply as a registered vendor with Miami-Dade County in order for the County to issue the grant check of \$100,000. This registration process may take 4-6 weeks. The production company may apply for a point-of-sale exemption from Florida's sales tax on certain production related purchases/rentals.

# SARASOTA COUNTY, FL

SARASOTA COUNTY FILM & ENTERTAINMENT OFFICE  
 301 North Cattlemen Road, Suite 203, Sarasota, FL 34232, www.filmsarasota.com  
 KIMBERLY CFC, FILM LIAISON: 941-309-1200 EXT. 111, kimberly@filmsarasota.com

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
100% Sarasota County Government Fees 10% - 20% Nonpayroll Spend & Labor	Rebate	\$25k <sup>(1)</sup>	\$1k	\$250k Per Fiscal Year <sup>(2)</sup> (10/1 – 9/30)	Each County Resident	No / No	Yes	No	None	2017-184

<sup>(1)</sup> Requests to increase the project cap may be submitted in writing to the Sarasota County Board of County Commissioner through the economic development manager for consideration. <sup>(2)</sup> Periodic Fund replenishment at the discretion of the Board of County Commissioners.

**REQUIREMENTS:** *Submit an application within 45 days of completion of whatever portion of the project is completed in Sarasota County along with a completed General Production/ Postproduction Expenditure Categories/Rebate Form;* provide itemized invoices and bills (or statements or other documents showing details of fees/charges or expense amounts) with proof of payment in full; for any labor costs, provide two forms of ID with matching Sarasota County address (e.g. a valid Florida driver's license and current utility bill or similar document that includes matching name and address showing proof of Sarasota County residency).

**QUALIFIED SPEND:** Generally, qualified spend consists of most expenditures for costs incurred and paid in Sarasota County or its municipalities for production and postproduction goods, services, labor, or other activities performed by businesses and residents of Sarasota County or its municipalities, excluding alcohol and tobacco in any form. See General Production/ Postproduction Expenditure Categories/Rebate Form for qualifying expenditures. **Sarasota County government fees and charges eligible for the rebate include:** county permits, parking, law enforcement sheriffs, fire, emergency services, marine patrol, road closures, use of County-owned lands, buildings, equipment, or other assets and resources including the use of County staff.

**SUMMARY:** This program is administered on a first-come, first-served basis. *Production companies may earn a rebate equal to 100% of Sarasota County government fees/charges and up to 20% of non-county government qualified expenditures and resident labor costs up to the applicable caps.* The rebate percentage on total qualified nongovernmental expenditures and total resident labor costs are calculated as follows: \$1,000 – \$5,999 earns 10%; \$6,000 – \$10,999 earns 12.5%; \$11,000 – \$20,999 earns 15%; \$21,000 – \$30,999 earns 17.5%; and \$31,000 or more earns 20%. Sarasota County includes the municipalities of: City of Sarasota; City of Venice; portions of the City of North Port and Town of Longboat Key; the five barrier islands of Longboat, Lido, Siesta, Casey, and Manasota keys; and unincorporated areas of Sarasota County.

# ST. PETE/CLEARWATER, FL

ST. PETERSBURG/CLEARWATER FILM COMMISSION  
 8200 Bryan Dairy Road, Suite 200, Largo, FL 33777 www.filmSPC.com  
 LISA DOZOIS, FILM COMMISSION MANAGER: 727-464-7240, lisa@filmSPC.com

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	RESOLUTION NUMBER
10% - 30% Nonpayroll Spend & Labor	Rebate	\$250k	\$0	\$1.7M Per Fiscal Year (10/1 – 9/30)	Each Resident & Nonresident	No / No	Yes	No	None	See Guidelines

**REQUIREMENTS:** *PRIOR to the start of principal photography, file a Business Development Program application with the St. Petersburg/Clearwater Film Commission;* enter into an agreement with Pinellas County Government; agree upon marketing deliverable items such as the date and location of screening, wording for credits, etc.; and submit an expenditure report or other industry standard accounting summary along with all invoices and receipts. Film SPC will provide a complete list of all contractually mandated deliverables.

**QUALIFIED SPEND:** Qualified spend includes local expenditures, such as above-the-line and below-the-line wages, location fees, hotels, food, construction materials, props, travel, etc. purchased or rented from a business with a local address. *Nonresident wages can qualify through the use of a local production services company.*

**SUMMARY:** This program is administered on a combination of a first-come, first-served basis and a review/approval of the production project by the film commission. Productions are evaluated based on size of the budget, local spend, and marketing value to the county. Pinellas County, St. Petersburg/Clearwater area, offers a Business Development Marketing Program that offers a rebate of up to 30% on qualified expenditures, above-the-line and below-the-line wages, occurring within Pinellas County's 24 municipalities. The initial 10% is based on local expenditures. An additional 10-20% is based upon tourism deliverables such as saying the name of the area in the project, on screen beauty shots of beaches, landmarks, etc. Based upon the information provided, the Film Commission will determine the cash rebate amount, providing an initial dollar amount. This initial amount is contingent upon the monies spent locally and the production's traditional and social media marketing value. *Rebates may be paid out in as little as 120-days from the receipt of all contractual deliverables.*

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Nonpayroll Spend & Labor +10% Promotional <sup>(1)</sup>	Transferable Tax Credit	No Cap	\$500k	No Cap	1 <sup>st</sup> \$500k of Each Resident & Nonresident on W-2 <sup>(2)</sup>	Yes 5.75%/No	Yes	Yes	None	H 1027 H 958 H 199 H 1037

<sup>(1)</sup> The production company can earn an additional 10% (for a total of 30%) of the total qualified in-state spend (nonpayroll and labor) if the production includes a “qualified Georgia promotion”. <sup>(2)</sup> \$500,000 salary cap applies only to workers whose earnings are reported on Form W-2.

**REQUIREMENTS:** Apply within 90 days of the start of principal photography but before the end of principal photography in Georgia; begin filming within 30 days of receiving the certification letter or submit an amendment to the application in writing to Georgia Department of Economic Development (GDEcD); and meet the minimum in-state spending requirement of at least \$500,000 in a single year on one or more projects for qualified production expenditures incurred during preproduction, production, or postproduction. Production companies do not have to be incorporated or headquartered in Georgia or hold a Georgia bank account to qualify for the tax credit. *Both the production company and the loan out company must register for payroll withholding with the Department of Revenue.*

**QUALIFIED SPEND:** Qualified expenditures include materials, services, and labor that are directly related to the production of a certified project. The first \$500,000 of payroll reported on a Form W-2 for each employee (resident or nonresident) working in the state will qualify. *Loan outs or independent contractors receiving Form 1099 are not subject to the \$500,000 limit.* All payments made to a loan out company or independent contractor for personal services provided in Georgia are subject to 5.75% withholding.

**SUMMARY:** This program is administered on a first-come, first-served basis. Georgia offers a transferable tax credit equal to 20% of the total qualified in-state spend and an additional 10% of the total qualified in-state spend if the production includes a “qualified Georgia promotion”. For features, this promotion is an embedded Georgia logo in the end credits before the below-the-line crew crawl for the life of the project and a link to ExploreGeorgia.org/Film on the project’s landing page or provides pre-approved Alternative Marketing Opportunities, as defined. The production company will receive an additional certification letter for the 10% uplift once the project has been distributed and meets the 10% GEP Logo Uplift requirements. *All projects first certified by the GDEcD on or after 1/1/23 are subject to a mandatory audit that can be performed by the Georgia Department of Revenue (GDOR) or by an approved CPA firm before the credit can be sold or used in any manner.* The production company may request an approved auditor to perform the audit, however, GDOR will issue the final certification of the film tax credit. If an approved auditor is requested, GDOR will charge oversight and administrative fees in addition to the approved CPA fee. For further information email Film.Audits@dor.ga.gov. The incentive program does not have an annual state funding cap, per project incentive cap, or sunset date.

# SAVANNAH, GA

SAVANNAH ECONOMIC DEVELOPMENT AUTHORITY (SEDA)  
906 Drayton Street, Savannah, GA 31401, www.savannahfilm.org

KATIE SCHUCK, ASSISTANT DIRECTOR: 912-447-4159, kschuck@filmsavannah.org

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
10% Nonpayroll Spend & Labor + Bonus <sup>(1)</sup>	Rebate	\$100k Film/Pilot \$250k TV	\$500k <sup>(2)</sup> \$500k <sup>(2)</sup>	\$1M Per Calendar Year	Each Resident Below-the-Line <sup>(3)</sup>	No / No	Yes	Yes <sup>(4)</sup>	12/31/24	See Guidelines

<sup>(1)</sup> Productions with a final crew list evidencing 50% or more of all crew as having their main residence in Georgia and within 60 miles of Savannah's City Hall will earn a bonus of \$25,000. <sup>(2)</sup> See REQUIREMENTS. <sup>(3)</sup> See QUALIFIED SPEND. <sup>(4)</sup> Audits are provided by a Chatham County CPA firm and paid for by SEDA.

**REQUIREMENTS:** PRIOR to applying, meet with the Savannah Regional Film Commission (SRFC) and spend at least two days scouting; apply at least seven business days but not more than 90 days PRIOR to the start of principal photography in Chatham County; locate the main production office in Chatham County; show proof of funding amounting to at least 30% of the total budget; **50% of shooting days must occur within 60 miles of Savannah's City Hall**; meet the minimum qualified spend requirement in Chatham County of \$500,000 for feature films and pilots with a total production budget of at least \$4 million or \$500,000 for Television or Internet-Distributed Episodic Production with a minimum of five episodes per season and a total budget of \$5 million per series; display the SRFC logo in end credits immediately after the Georgia logo; add SRFC's Executive Director and Office Manager to distro list during preproduction and production; and submit the necessary documentation for audit within 120 days of the completion of principal photography in Chatham County (or postproduction, if performed in Chatham County).

**QUALIFIED SPEND:** *Qualified spend consists of expenses incurred with a company officially operating in Chatham County*, including but not limited to: rentals, purchases, airfare, hotels, per diem, casting fees, picture cars, parking, gas and oil, catering (labor/food), craft service, gratuities, animals, security and police, healthcare professionals, site rentals, and production services companies. Only below-the-line Chatham County resident labor (including assistants to directors and producers, day players, and casting fees on day players) and background players with proof that their main residence is within 60 miles from Savannah's City Hall will qualify.

**SUMMARY:** This program is administered on a combination of a first-come, first-served basis and a review/approval of the production project by senior SEDA staff and legal counsel. Savannah offers a rebate equal to 10% of qualified local nonpayroll spend and resident labor for productions that shoot at least 50% of principal photography days within 60 miles of Savannah's City Hall and meet the minimum spend, episodic, and budget requirements. **There is a program funding cap of \$1 million per calendar year and an incentive per project cap of \$100,000 for a feature film or TV pilot and \$250,000 per calendar year for a qualifying television or internet-distributed episodic production.** An applicant for a feature film or TV pilot can qualify only once per year unless the budget exceeds \$15 million.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
22% Nonpayroll Spend & Labor <sup>(1)</sup> 27% Nonpayroll Spend & Labor <sup>(1)</sup>	Refundable Tax Credit	\$17M	\$100k	\$50M Per Calendar Year <sup>(2)</sup>	Each Resident & Nonresident Subject to Hawaii Tax	Yes 4.5% / Yes	Yes	No <sup>(3)</sup>	12/31/32	H 726 H 423 S 33 H 1982

<sup>(1)</sup> 22% of qualified costs incurred on the island of Oahu, 27% on the islands of Hawaii, Kauai, Lanai, Maui, and Molokai. <sup>(2)</sup> See SUMMARY. <sup>(3)</sup> Although not required, as of 1/1/2023, a CPA review is encouraged for projects with an incentive claim over \$1 million.

**REQUIREMENTS:** Register to do business with the Department of Commerce and Consumer Affairs in HI; obtain a General Excise Tax (GET) license from the Department of Taxation (DOTAX); *pre-qualify with CID/DBEDT at least seven working days PRIOR to the first HI shoot date*; meet the minimum in-state spending requirement of at least \$100,000; deduct and remit 4.5% on all payments made to any loan out company for services performed on any island; submit a fee equal to 0.2% of the tax credit claimed; make (and document) reasonable efforts to hire local talent and crew; not later than 90 days following the end of the calendar year in which the qualified production costs were made, submit a production report to CID/DBEDT; file all tax returns, including amended tax returns with the HI DOTAX, within 12 months of the close of the production company's taxable year in which production expenditures were made; and provide evidence of a financial or in-kind contribution equal to at least 0.1% of qualified HI expenditures or \$1,000, whichever is greater, or educational or workforce development efforts toward the furtherance of the local film, television, and digital media industries.

**QUALIFIED SPEND:** *Qualified spend includes all in-state costs incurred by a qualified production that are subject to HI GET or HI income tax.* Although costs incurred for the use of state and county facilities and locations are not subject to GET, they do qualify for the incentive. Government imposed fines, penalties, or interest incurred within HI by the

qualified production do not qualify. Goods or services obtained from out-of-state vendors may qualify if 1) the applicant provides evidence it was unsuccessful in its attempt to secure comparable items within HI, 2) HI Use Tax is paid at the highest rate, and 3) proof of payment is verified.

**SUMMARY:** This program is administered on a first-come, first-served basis. HI offers a 22% or 27% refundable tax credit on all qualified production costs. *Payments to a loan out company for services provided in HI will qualify only if the loan out company registers to do business in HI, obtains a GET license, and withholding is deducted and remitted on all payments made to the loan out company.* The production company must provide a Tax Advisory Notice (and obtain acknowledgement that the advisory was received) to every contractor, vendor, loan out company, or other agent providing goods or performing services in HI that does not have a GET license. The maximum credit any individual project may earn is \$17 million. If the total amount of credits applied for in any year exceeds the \$50 million funding cap, the excess will be treated as applied for in the subsequent year. This program is scheduled to sunset on December 31, 2032.





IDAHO DEPARTMENT OF COMMERCE-TOURISM DEVELOPMENT OFFICE  
PO Box 83720, Boise, ID 83720, <https://commerce.idaho.gov/tourism-resources/film/>

TINA CAVINESS: 208-334-2470, [tina.caviness@tourism.idaho.gov](mailto:tina.caviness@tourism.idaho.gov)

**Idaho does not offer a state-sponsored film production incentive program at this time.**

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Nonpayroll Spend & Labor +15% Area <sup>(1)</sup>	Transferable Tax Credit	No Cap	< 30 min > \$50k ≥ 30 min > \$100k	No Cap	1 <sup>st</sup> \$500k of Each Resident; 1 <sup>st</sup> \$500k of Certain Nonresidents <sup>(2)</sup>	No / No	Yes	Yes	12/31/32	H 2482 S 1286 S 1595 S 157 S 2951 z

<sup>(1)</sup> An additional 15% credit may be earned on wages paid to individuals who reside in economically disadvantaged areas, as defined. <sup>(2)</sup> See QUALIFIED SPEND.

**REQUIREMENTS:** For film and television projects, *file an application with the film office at least five business days PRIOR to beginning principal photography in Illinois*; and meet the minimum in-state spending requirement of more than \$50,000 for productions less than 30 minutes or more than \$100,000 for productions 30 minutes or longer. For a commercial, the application must be filed with the film office at least 24 hours prior to the start of principal photography.

**QUALIFIED SPEND:** Qualified spend includes: costs incurred from the final script stage to the end of postproduction (even if incurred prior to receiving the Accredited Production Certificate) for the purchase of tangible personal property or services from Illinois vendors; and the first \$500,000 of compensation paid to each Illinois resident employee or resident owned loan out company, and not more than 9 nonresidents (not including Actor) employed in the following positions: Writer, Director, Director of Photography, Production Designer, Costume Designer, Production Accountant, VFX Supervisor, Editor, Composer, and Actor. *The number of nonresident actors' wages that may qualify as Illinois labor is limited to no more than two for productions with Illinois spending of \$25 million or less and four nonresident actors for productions with Illinois spending of more than \$25 million.* For purposes of calculating Illinois

labor expenditures for a television series, the nonresident wage limitations are applied to the entire season.

**SUMMARY:** This program is not administered on a first-come, first-served basis. *The Department of Commerce and Economic Opportunity shall review applications to determine whether the project has met a preponderance of eligibility criteria as described in the program legislation.* Eligible productions may earn a transferable tax credit equal to 30% of all qualified spend and the first \$500,000 of compensation paid to each resident and certain nonresident positions (as defined above). An Illinois resident is defined as someone who has a valid state ID or driver's license that was issued prior to the commencement of the production. An additional 15% may be earned on the wages paid to individuals who reside in economically disadvantaged areas where the unemployment rate is at least 150% of the state's annual average. The credit may be claimed upon completion of production in Illinois but no later than two years following the completion of production in Illinois. For tax credits transferred on or after July 1, 2023: the transferor must pay a fee equal to 2.5% of the transferred credit associated with nonresident wages and an additional fee of 0.25% of the transferred credit that is not associated with nonresident wages. There is no annual funding cap or per project cap. This incentive program is scheduled to sunset on December 31, 2032.

# INDIANA

FILM INDIANA/INDIANA ECONOMIC DEVELOPMENT CORPORATION (IEDC)  
One North Capitol, Suite 700, Indianapolis, IN 46204, www.iedc.in.gov

IAN WARD, POLICY & REDEVELOPMENT MANAGER: 317-234-2087, IWARD1@IEDC.IN.GOV

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Nonpayroll Spend <sup>(1)</sup> 20% Resident ATL & Nonresident Labor <sup>(1)</sup> 25% Resident Below-the-Line Labor 20% Nonresident Below-the-Line Labor + 5% - 10% Bonus <sup>(1)</sup>	Nonrefundable & Nontransferable Tax Credit	No Cap	\$0	\$5M For Fiscal Year 6/30/24	Each Below-the-Line; 1 <sup>st</sup> \$500k of Each Above-the-Line	No / Yes	No <sup>(2)</sup>	Yes	6/30/27	S 361

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> Although screen credit is not required, the production may earn another 5% of all nonpayroll spend by including an approved Indiana brand in the credits.

**REQUIREMENTS:** Apply to the IEDC during the application window; be financially viable and have positive economic ramifications for the state; and submit a report prepared by an independent certified public accountant licensed in the state. Projects must be completed within two years of being approved for the incentive. *Loan out companies must register with the Indiana Department of Revenue.*

**QUALIFIED SPEND:** Qualified spend includes but is not limited to expenses for: locations, facilities, offices, acquisitions, production props, wardrobes, special effects, accessories, etc.; the first \$500,000 of wages paid to each resident and nonresident above-the-line worker; and all wage payments to resident and nonresident below-the-line workers. *Costs incurred prior to submitting an application do not qualify.*

**SUMMARY:** This program is not administered on a first-come, first-served basis. Applications will be evaluated on their individual merits and only those projects expected to have a positive return on investment to the state will be considered. Indiana offers a nonrefundable nontransferable base credit equal to 20% of qualified nonpayroll expenditures, 20% of the first \$500,000 paid to each resident and nonresident above-the-line worker, 20% of the total labor costs for nonresident below-the-line workers; and 25% of the total resident below-the-line labor costs. An additional credit equal to 5% (not to exceed a total of 30%) of qualified production expenses may be awarded for each of the following qualifiers: 1) at least 20% of the overall workforce (including student and intern staff) must be Indiana residents, 2) add an IEDC-approved Indiana brand to the qualified production's credits. *The annual funding is capped at \$5 million for fiscal year 2024 (July 1 – June 30). This program is scheduled to sunset on June 30, 2027.*

# IOWA

PRODUCE IOWA

600 E. Locust, Des Moines, IA 50319, [www.produceiowa.com](http://www.produceiowa.com)

LIZ GILMAN, EXECUTIVE PRODUCER: 515-348-6322, [liz.gilman@iowaeda.com](mailto:liz.gilman@iowaeda.com)

Iowa does not offer a state-sponsored film production incentive program at this time.



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Cast & Crew

# KANSAS

# KS

KANSAS CREATIVE ARTS INDUSTRIES COMMISSION

1000 S.W. Jackson Street, Suite 100, Topeka, KS 66612, [www.kansascommerce.gov/kcaic](http://www.kansascommerce.gov/kcaic)

KATE VANSTEENHUYSE, ASSISTANT DIRECTOR: 785-379-1608, [kate.vansteenhuyse@ks.gov](mailto:kate.vansteenhuyse@ks.gov)

**Kansas does not offer a state-sponsored film production incentive program at this time.**

## Get the first look

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Send an email to [productionincentives@castandcrew.com](mailto:productionincentives@castandcrew.com) with the word "UPDATES" in the subject field.

Please include your name, company name, title, and phone number.



Cast & Crew

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Nonpayroll Spend & Nonresident Labor +5% Enhanced County <sup>(1)</sup> 35% Resident Labor	Refundable Tax Credit	\$10M	\$125k/\$250k Film/TV \$10k/\$20k Documentary \$20k/\$20k Stage	\$75M Per Calendar Year	Each Below-the-Line; 1 <sup>st</sup> \$1M of Each Above-the-Line	Yes 4% / Yes	Yes	Yes	None	H 3a H 340 H 487 H 303

<sup>(1)</sup> Approved expenditures, including all Below-the-Line and first \$1 million of Above-the-Line payroll per person incurred in an enhanced incentive county earn 35%.

**REQUIREMENTS:** Pre-application Zoom call within 45 days of KEDFA meeting; file an application at least 30 days PRIOR to incurring any qualified expenditures for which recovery will be sought; prior to approval, pay a nonrefundable application fee (determined based on the size of budget) and an administration fee that is equal to 0.5% of the estimated tax credit sought or \$500 whichever is greater; for a Kentucky-based production company (a business with its principal place of business in Kentucky or no less than 50% of its property and payroll located in Kentucky) meet the in-state minimum spend requirement of at least \$125,000 for feature films/television, or \$10,000 for documentaries, or \$20,000 for a touring Broadway show; for a non-Kentucky-based production company, meet the in-state minimum spend requirement of at least \$250,000 for feature films/television, or \$20,000 for documentaries, or \$20,000 for a touring Broadway show; begin filming or production in Kentucky within six months of approval; complete production in Kentucky within two years of the production start date; submit a detailed cost report within 180 days of the completion of production in Kentucky; and complete and submit a separate loan out affidavit (K-LOA) for every loan out company included in the detailed cost report. **All payments made to any loan out company are subject to 4% Kentucky income tax withholding.**

**QUALIFIED SPEND:** Qualified spend includes qualifying wages plus expenditures made in Kentucky for: set construction and operations, wardrobe, accessories, and related

services; lease or rental of real property in Kentucky as a set location; photography, sound synchronization, lighting, and related services; editing and related services; rental of facilities and equipment; vehicle leases; food; and accommodations. Air travel, fringes, state and local taxes or nontaxable portion of per diem are not eligible. **Expenses incurred prior to the filing of the signed Film Tax Incentive Agreement with the Legislative Research Commission do not qualify for the incentive.**

**SUMMARY:** This program is administered on a first-come, first-served basis. **Kentucky offers a refundable tax credit equal to 30% or 35%.** For projects filmed in whole or in part in any Kentucky county, other than an enhanced incentive county, the incentive is equal to 30% of: qualifying expenditures, wages paid to nonresident below-the-line crew, the first \$1 million in wages paid to each nonresident above-the-line worker; 35% of wages paid to resident below-the-line crew; and the first \$1 million in wages paid to each resident above-the-line worker. For projects filmed within an enhanced incentive county, the incentive is equal to 35% of: qualifying expenditures, wages paid to resident and nonresident below-the-line crew, and the first \$1 million in wages paid to each resident and nonresident above-the-line worker. Twenty-five million of the seventy-five million calendar year funding is reserved for "continuous film production" projects, as defined. Productions may also apply with the Department of Revenue for the sales and use tax rebate.

# LOUISIANA

LOUISIANA ENTERTAINMENT

617 North Third Street, Baton Rouge, LA 70802, www.louisianaentertainment.gov

STEPHEN HAMNER, DIVISION DIRECTOR, FILM & TELEVISION: 225-342-4838, stephen.hamner@la.gov

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% Nonpayroll Spend & Labor +15% Resident Labor <sup>(1)</sup> +10% Screenplay + 5% Out-of-Zone + 5% VFX Costs	Refundable Tax Credit <sup>(2)</sup>	\$20M/\$25M <sup>(3)</sup>	> \$300k	\$180M Per Fiscal Year <sup>(3)</sup> (7/1 – 6/30)	1 <sup>st</sup> \$3M of Each Resident & Nonresident <sup>(4)</sup>	Yes 4.25% / No	Yes	Yes	6/30/31	RS 47:6007 RS 47:164

<sup>(1)</sup> The first \$3 million of each resident's wage will earn an additional 15% (payments to loan outs do not qualify for the additional 15%). <sup>(2)</sup> Refundable by the state at 90% of their face value less 2% of the tax credit transfer value. <sup>(3)</sup> See SUMMARY. <sup>(4)</sup> The \$3 million salary cap applies to individuals as well as loan out companies.

**REQUIREMENTS:** Submit an application for initial certification to the Louisiana Economic Development (LED) using FASTLANE, along with an application fee that is equal to 0.5% of the estimated tax credit but not less than \$500 or more than \$15,000; meet the minimum in-state spending requirement of more than \$300,000; production companies organized as a corporation must be incorporated in Louisiana while all other entity types must be domiciled and headquartered in Louisiana. All payments for services performed in Louisiana are subject to withholding based upon a withholding certificate—if no certificate is provided, the withholding rate is 4.25%. *All payments made to a loan out company are subject to 4.25% withholding.*

**QUALIFIED SPEND:** *Qualified spend includes: the first \$3 million paid to each resident, nonresident, and loan out for work performed in Louisiana;* costs for tangible goods acquired from a source within the state during preproduction, production, and postproduction of a state-certified production; costs expended up to one year prior to and two years after initial certification. Qualifying production expenditures for above-the-line salaries of unrelated and related parties are limited to 40% and 12%, respectively, of total Louisiana expenditures.

**SUMMARY:** Applications received by LED will be reviewed and evaluated on the 15th of each month. Claims submitted to the Louisiana Department of Revenue are awarded on a first-come, first-served basis. Louisiana's base incentive provides for a tax credit equal to 25% of base investment. Additional incentives may be earned as follows: 15% of the first \$3 million of each resident's wage; 5% of ALL base investment by placing the production office and filming 60% of principal photography outside the New Orleans Metro-Statistical Area; 10% in the base investment rate for expenditures of at least \$50,000 but not greater than \$5 million for productions based on a screenplay created by a Louisiana resident; 5% of visual effects expenditures if certain requirements are met. *The maximum aggregate base investment rate is limited to 40%.* LED assigns a CPA to conduct an expenditure verification report. There is a per project cap of \$20 million for a single state-certified production or \$25 million per season for scripted episodic content. Payouts may structure over two or more years, at LED's discretion. The maximum amount of tax credits issued by the film office is limited to \$150 million per fiscal year. This program is scheduled to sunset June 30, 2031. Please refer to governing statutes for more details.

# ST. BERNARD PARISH, LA

ST. BERNARD PARISH OFFICE OF TOURISM AND FILM

100 Port Blvd, Suite 210, Chalmette, LA 70043, [www.stbernardforward.org](http://www.stbernardforward.org)

KATIE TOMMASEO, EXECUTIVE DIRECTOR : 504-278-4242, [ktommaseo@sbgp.net](mailto:ktommaseo@sbgp.net)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ORDINANCE NUMBER
3.5% Nonpayroll Spend & Labor	Rebate	\$100k	\$150k	\$200k Per Calendar Year	Each St. Bernard Parish Resident	No / No	Yes	Yes	None	Ordinance SBPC #1809-08-16

**REQUIREMENTS:** Submit an initial application to the Film Incentive Review Panel for pre-approval; secure a viable commercial distribution plan; *establish the principal Louisiana production office within St. Bernard Parish or utilize a soundstage facility within the parish*; satisfy the minimum spend requirement of \$150,000; include the “Filmed in St. Bernard Parish, Louisiana” logo in its credits, and further to provide St. Bernard Parish with at least 2 still shots to be used in St. Bernard Parish promotional activities; engage an independent Louisiana-licensed CPA to provide an audited report of qualifying expenditures; and request final payment no later than 24 months from the beginning of the production office lease agreement term. If qualifying by establishing the principal production offices within the parish, all production office operations must be performed from that location and not at alternative locations within Louisiana.

**QUALIFIED SPEND:** Qualified spend includes but is not limited to lodging expenses for cast and crew that was incurred in St. Bernard Parish establishments which pay sales, hotel/motel, occupational license, or ad valorem taxes in the parish; *payroll expenses of natural persons that reside in St. Bernard Parish for at least six months prior to commencing work on a qualified production*; all lease or rental expenses for a sound stage or location/production offices in the parish; and other production expenses incurred at an establishment located within St. Bernard Parish which pays occupational license or sales tax in the parish. Eligible travel expenses are limited to those related to trips beginning and ending within St. Bernard Parish, provided a travel agency located within the parish is used.

**SUMMARY:** This program is administered on a first-come, first-served basis. St. Bernard Parish provides a 3.5% rebate on qualified costs related to lodging, payroll, and other local production expenditures. *All production activity must be conducted from the St. Bernard Parish production office to qualify.* When production is complete, an audited report verifying all eligible costs must be submitted to the St. Bernard Parish Office of Film & Television. Final payment will be issued only if requested within 24 months of the start of production office lease agreement. The maximum incentive each project may earn is \$100,000.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
10% Nonresident Labor <sup>(1)</sup> 12% Resident Labor <sup>(1)</sup>	Rebate	No Cap	\$75k	No Cap	1 <sup>st</sup> \$50k of Each Resident & Nonresident	No / No	Yes	No	None	H 1005
5% Nonpayroll Spend	Nonrefundable & Nontransferable Tax Credit	No Cap	\$75k	No Cap	NA					

<sup>(1)</sup> 10% on the first \$50,000 of wages paid to each nonresident and 12% on the first \$50,000 of wages paid to each resident.

**REQUIREMENTS:** Apply for a visual media production certificate on the forms prescribed by the department; provide a certificate of insurance for the project; demonstrate that the production intends to incur at least \$75,000 of media production expenses in Maine; demonstrate that the production will benefit the people of the State by increasing opportunities for employment and strengthen the economy of the State; provide information to demonstrate the project is fully funded; *supply a schedule projecting the preproduction, production, and postproduction dates showing that the production will begin within 60 days after certification*; agree to include on-screen credit for the State of Maine; and within four weeks after the completion of the qualified production, submit a certified visual media production report to Department of Economic and Community Development. In order to claim the wage reimbursement, the production company must file a reimbursement application with the Maine Revenue Service within 6 weeks of filing the certified visual media production report.

**QUALIFIED SPEND:** All production costs incurred in Maine will qualify for the minimum spend requirement of \$75,000; however, *only the first \$50,000 of wages paid to nonresidents and residents that are subject to Maine withholding are eligible for the wage rebate of 10% and 12%, respectively*. Wages include payments to employees, performing artists, and services provided by a loan out company for work performed in Maine.

**SUMMARY:** Maine currently offers two incentive programs, which are administered on a first-come, first-served basis. The first is a cash rebate equal to 10% or 12% of the first \$50,000 of wages paid to each nonresident or resident, respectively. The second is a nonrefundable, nontransferable income tax credit equal to 5% of all non-wage production costs incurred in Maine. In order to participate in either program, the production company must spend at least \$75,000 in Maine. *Maine also offers a long-term lodging tax reimbursement on stays over 28 consecutive days*. If a stay is longer than 28 consecutive days, all lodging taxes paid on the initial 28 days are reimbursed and all consecutive days thereafter are exempt.



INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% TV Series - Nonpayroll Spend & Labor <sup>(1)</sup> 28% All other Projects - Nonpayroll Spend & Labor 28% MD Small Film - Nonpayroll Spend & Labor	Refundable Tax Credit	\$10M \$10M \$125k	> \$250k > \$250k > \$ 25k	\$15M For Fiscal Year 6/30/24 <sup>(2)</sup>	Each Resident & Nonresident Earning ≤ \$500k	No / No	Yes	Yes	None	S 1154 H 641 S 452

<sup>(1)</sup> Includes direct costs associated with a mini-series or pilot. <sup>(2)</sup> \$17.5 million for FY 2025, \$20 million for FY 2026, \$12 million for FY 2027 and each fiscal year thereafter.

**REQUIREMENTS:** PRIOR to beginning any production activity in the state, submit an Application for Qualification to the Department of Commerce; PRIOR to the start of principal photography in the state submit a Form for Additional Documentation & Information; schedule principal photography to begin within 120 days of receiving the Letter of Qualification; **film at least 50% of principal photography in Maryland**; before the conclusion of principal photography in the state have the Department approve the draft agreement of the engagement letter for the independent third-party CPA; and submit the third-party auditor's report within 180 days of the completion date of activity in the state.

**QUALIFIED SPEND:** Qualified spend includes wages and benefits of each resident and nonresident employee whose total compensation is \$500,000 or less; fees for services provided in Maryland; costs of acquiring or leasing property; **travel expenses to bring persons into the state but not the expenses of persons departing from Maryland**; and any other expenses necessary to carry out film production activity.

**SUMMARY:** This program is administered on a first-come, first-served basis. Maryland offers a refundable tax credit equal to 28% of the total direct costs associated with all qualified film production activity with the exception of a television series (including a mini-series or a pilot produced for an intended television series), which will earn 30% of total direct costs. **Total direct costs do not include any portion of the salary, wages, or other compensation of an individual that receives more than \$500,000 for personal services.** The \$500,000 compensation threshold encompasses all phases of production even if the services are not performed in Maryland. Total compensation includes employer fringes and payments made directly to the employee (i.e. per diem, housing allowance, cell phone allowance, relocation fees, kit/box rental, etc.). For feature films and television series, the end credits must include a five-second-long static or animated logo before the below-the-line crew crawl. In lieu of the logo, the production company may offer alternative marketing opportunities of equal or greater promotional value to the state for evaluation. 10% of the annual funding is reserved for Maryland Small film projects. The maximum incentive a project may earn is capped at \$10 million, \$125k for a Maryland small film project. An exemption from the 6% state sales & use tax is available to qualified feature, television, cable, commercial, documentary, music video, etc., projects. Maryland also offers an incentive for Theatrical Stage productions (House Bill 641).

# MASSACHUSETTS

MASSACHUSETTS FILM OFFICE

136 Blackstone Street, 5th Floor, Boston, MA 02109, www.mafilm.org

MASSACHUSETTS FILM OFFICE: 617-973-8400, mafilm@mass.gov

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Payroll 25% Nonpayroll Spend	Refundable or Transferable Tax Credit <sup>(1)</sup>	No Cap	\$50k	No Cap	Each Resident & Nonresident <sup>(2)</sup>	Yes 5% / Yes	Yes	Yes <sup>(3)</sup>	None	H 4252 H 4084 H 4904 H 4002

<sup>(1)</sup> May elect to receive a refund from the state equal to 90% of the face value of the credit earned or sell the credit to another taxpayer. <sup>(2)</sup> If a production doesn't meet one of the requirements to include spend in the incentive calculation (see below), then only the first one million paid to each worker will be eligible for the payroll incentive. If a production does meet one of the requirements to include spend in the incentive calculation, then the entire amount paid to each worker shall be included in the calculation, without limitation. <sup>(3)</sup> Film credit applications with \$250,000 or more of qualified expenditures must include an audit.

**REQUIREMENTS:** Register the production company with the Massachusetts Secretary of State's office and the Department of Revenue; meet the minimum qualified spending requirement of \$50,000 within a 12-month period for the preproduction, production, and postproduction of a qualified production; and submit a 940 Certification, dated no more than ninety days prior to the date being furnished to the Department of Revenue, confirming payment of the requisite unemployment taxes. *In order to include spend and all payroll, without limitation, in the incentive calculation, the in-state production expenses must exceed 75% of the total production expenses or at least 75% of the total principal photography days must take place in Massachusetts.*

**QUALIFIED SPEND:** Qualified spend includes resident and nonresident labor sourced to Massachusetts; all direct production expenditures incurred in Massachusetts; and goods acquired from out-of-state vendors and used in Massachusetts. If a production meets the 75% spend test and/or the 75% principal photography test and an individual earns more than \$1 million, then 100% of those salaries is included in the 25% production spend credit, rather than in the payroll credit. *Salaries, wages, and all payments made to loan out companies must*

*reflect Massachusetts withholding tax in order to qualify.* Withholding at the rate of 5% is required on all payments made to a loan out company.

**SUMMARY:** This program is administered on a first-come, first-served basis. Massachusetts offers a unique incentive in that you can elect to claim the credits as either a refundable tax credit equal to 90% of the face value (guaranteed) or sell them at the market rate to a third-party. A taxpayer that elects to receive a refund of the credit from the state must file an electronic tax return for the tax period at issue. The Commissioner will apply the credit against the taxpayer's liability as reported on its tax return and then refund 90% of the balance of the credits to the taxpayer. *Productions should secure the required information and signatures needed to complete the Loan Out Affidavit sooner rather than later in the production process.*

# MICHIGAN

MICHIGAN FILM & DIGITAL MEDIA OFFICE  
300 North Washington Square, Lansing, MI 48913, [www.michiganbusiness.org/industries/mfdmo](http://www.michiganbusiness.org/industries/mfdmo)  
SELAM GHIRMAI, DIRECTOR: 517-335-2693 (office), 517-204-7295 (cell), [ghirmais@michigan.org](mailto:ghirmais@michigan.org)

**Michigan does not offer a state-sponsored film production incentive program at this time.**

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# MINNESOTA

MINNESOTA FILM AND TV BOARD

PO Box 18296 Minneapolis, MN 55418, www.mnfilmtv.org

JILL JOHANSEN, INCENTIVES SPECIALIST: 612-767-0095, jill@mnfilmtv.org

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Nonpayroll Spend & Labor <sup>(1)</sup>  +5% Meet Certain Criteria <sup>(1)</sup>	Rebate	No Cap	≥ \$100k < \$1M  ≥ \$1M or ≥ 60% of PP Outside Metro Area	\$1M For Biennium Ending 6/30/25	Each Resident; 1 <sup>st</sup> \$400k/\$500k of Certain Nonresidents ATL <sup>(2)</sup>	No / Yes	Yes	Yes <sup>(3)</sup>	None	H 729 H 2-a S 9-a

<sup>(1)</sup> Incurring qualified spend of \$100,000 but less than \$1 million earns 20%; incurring at least \$1 million in qualified spend OR shooting 60% of PP days outside the metro area will earn an additional 5%. <sup>(2)</sup> Only wages for one nonresident producer, one nonresident director along with all nonresident principal actors are eligible. See QUALIFIED SPEND. <sup>(3)</sup> An audit may be required if in-state expenditures are \$1 million or more.

**REQUIREMENTS:** Submit an application no earlier than 90 days (six months for projects spending more than \$1 million) PRIOR to the start of principal photography in Minnesota (MN) (projects that began principal photography in MN prior to applying are not eligible) and per the posted monthly application deadline; [schedule a meeting with the Incentives Specialist before production begins](#); and submit the Rebate Expenditure Report or expenditure review by a CPA no later than 90 days from the completion of production activities in MN. Nonresident loan out companies for qualifying positions must be registered with the MN Secretary of State.

**QUALIFIED SPEND:** Qualified spend includes costs that are associated with all stages of production (except development) provided the payments are made to MN companies or for services performed in MN; labor costs paid for each resident; and wages for one nonresident ATL producer, one nonresident ATL director and any nonresident ATL principal acting talent fees for time worked in MN, provided the required MN income tax is withheld. Qualifying wages for each qualifying nonresident position are capped at the first \$400k or \$500k depending on whether the project is accessing the 25% or 20% incentive, respectively. In either case, the reimbursement that may be earned by the one nonresident ATL director, the one nonresident

ATL producer, and each nonresident principal actor is capped at \$100k per worker. For each qualifying producer (resident or nonresident), the amount of salary that is eligible for reimbursement is capped at 3% of the total submitted eligible MN expenditures. For the nonresident producer, the reimbursement is further limited to the \$100,000 cap. ***If an individual holds more than one ATL position, only one position is eligible once for reimbursement.*** Nonresident below-the-line labor and expenses incurred/paid before project certification (the date on the project certification letter) are not eligible for reimbursement.

**SUMMARY:** This program is not administered on a first-come, first-served basis except for commercials or postproduction only projects. Projects are evaluated for certification based on a 250-point system with up to 190 points available for economic impact and key personnel. The remaining 60 points are evenly split between MN production days, MN locations, and distribution. Productions may earn a cash rebate of 20% or 25% by meeting the requirements described above. ***Minnesota also offers a postproduction only rebate of 20%-25% for productions that incur qualified spend of at least \$100,000.***

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Nonpayroll Spend & Labor	Transferable Tax Credit	No Cap	\$1M	\$24.950M Per Calendar Year	Each Resident Below-the-Line; 1 <sup>st</sup> \$500k of Certain Above-the-Line <sup>(1)</sup>	No / Yes	Yes	Yes	12/31/30	H 9-a H 1938

<sup>(1)</sup> See QUALIFIED SPEND.

**REQUIREMENTS:** Register the production company with the Minnesota (MN) Secretary of State; schedule and participate in a pre-application consultation with MN Film and TV; **submit an online application at least 30 days but not more than 180 days PRIOR to the start of principal photography in MN** and receive a Credit Allocation Certificate prior to beginning principal photography; meet the minimum qualified spend requirement in a consecutive 12-month period beginning when expenditures are first paid in Minnesota for eligible production costs; employ MN residents to the extent practicable; be prepared to submit proof that the project is at least 75% funded; promote MN by visibly displaying a static or animated logo approved by DEED lasting at least five seconds in the end credits before the below-the-line crew crawl for the life of the project; remain in good business standing with the MN Secretary of State; obtain and submit a tax clearance statement from the MN Department of Revenue; within 30 days of project completion, commission an audit by an independent CPA licensed in the state; and submit the audit report within 30 days of its completion.

**QUALIFIED SPEND:** Qualified spend includes direct costs of production incurred in and paid to a MN company, as defined, including, production-related services, such as legal, audit, accounting; compensation paid to MN resident below-the-line; above-the-line compensation paid to MN resident writers or actors; the first \$500,000 in wages paid to each resident above-the-line producer or director; the first \$500,000 in wages paid to one nonresident producer per episode, one nonresident director per episode, and all nonresident principal acting talent, provided that the required MN withholding taxes are remitted. Individuals that hold more than one position are only eligible once. **Expenses incurred PRIOR to the date on the project allocation certificate are not eligible.**

**SUMMARY:** This program is administered on a first-come, first-served basis. MN offers a transferable tax credit up to 25% of qualified spend. The program has annual funding of \$24,950,000 per calendar year. Tax Credit Certificates are issued for the taxable year in which the twelfth month of the consecutive 12-month period lands. **Tax Credit Certificates are issued within 90 days after the auditor's report is reviewed.** This program is scheduled to sunset December 31, 2030.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Nonpayroll Spend & Nonresident Labor <sup>(1)</sup> 30% Resident Labor +5% Resident Veteran	Rebate	\$10M	\$50k	\$20M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$5M of Each Resident & Nonresident Subject to Mississippi Withholding <sup>(1)</sup>	Yes 4.7% / Yes	Yes	No <sup>(2)</sup>	None	S 2374 S 2603

<sup>(1)</sup> See QUALIFIED SPEND. <sup>(2)</sup> Audit is provided by Mississippi Department of Revenue (DOR).

**REQUIREMENTS:** *Submit an application for approval to the Mississippi Film Office (MFO)/ Mississippi Development Authority (MDA) 4-6 weeks PRIOR to the start of any preproduction activities in Mississippi (MS);* PRIOR to the first day of principal photography in MS, provide the MFO with a cast and crew, location, and vendor list, shooting and script schedule, and COVID-19 guidelines; begin principal photography within one year of the date of certification; meet the minimum in-state spending requirement of \$50,000; see that at least 20% of the production crew on payroll are MS residents; and upon completion of the project, submit a rebate request to the DOR. Loan out companies must be registered with the DOR.

**QUALIFIED SPEND:** Qualified spend includes nonpayroll expenditures paid to MS vendors, companies, and cast and crew, as well as the first \$5 million of payroll for each resident. Payroll means salaries, wages, or other compensation, paid to employees upon which MS income tax is due and has been withheld, as well as fringes that are not subject to income tax, including FICA, FUI, SUI, workers' compensation insurance, and pension, health and welfare benefits. The first \$5 million of salaries (subject to MS income tax) and fringes paid for each nonresident employee may be eligible to earn a rebate equal to 25% if, the project, or its owner, principal, member, production supervisor/manager, director of photography, production designer, casting director (production partner), director, producer, or subsidiary company (i) is designated and pre-qualified by the MDA as MS-based or a MS resident; (ii) has filed income taxes in the

State of MS during each of the previous three years; and (iii) has engaged in activities related to the production of at least two motion pictures in MS during the past ten years. Payments made to a loan out company, for services provided in MS, are subject to 4.7% withholding. *Any expenditures made PRIOR to the date of the Letter of Commitment from the MDA are not eligible for the rebate.*

**SUMMARY:** This program is administered on a first-come, first-served basis. The MS incentive allows for a cash rebate equal to: 25% of all local expenditures; 25% of the first \$5 million of payroll and fringes paid for each qualified nonresident, and 30% of the first \$5 million of payroll and fringes paid for each resident, whose wages are subject to MS withholding. Productions may earn an additional rebate equal to 5% of the payroll and fringes paid for any resident member of the cast and crew who is an honorably discharged veteran of the United States Armed Forces and whose wages are subject to MS Income Tax withholding law. There is a state funding cap of \$20 million per fiscal year and the maximum rebate a project may earn is capped at \$10 million. *The first review of the rebate submission will be completed within 90 days after submission of all required documentation of production expenditures in MS.* A reduced sales tax rate equal to 1.5% may apply to equipment used in the production of a motion picture.



INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Nonpayroll Spend & Labor +2% - 22% Uplifts <sup>(1)</sup>	Transferable Tax Credit	No Cap	≤ 30min > \$50k > 30min > \$100k	\$16M <sup>(2)</sup> Per Calendar Year	Each Resident & Nonresident Subject to Missouri Tax	No / Yes	Yes	Yes	12/31/29	S 94

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> \$8 million for film production and \$8 million for series production.

**REQUIREMENTS:** Submit a preliminary application to the Missouri Film Office PRIOR to the start of principal photography/postproduction if stand-alone; be a production company that has registered as a Missouri taxpayer; register the production company with the Secretary of State in Missouri; employ the following number of Missouri registered apprentices or veterans residing in Missouri with transferable skills based on qualified expenditures: less than \$5 million in qualifying expenses, two; at least \$5 million but less than \$10 million, three; at least \$10 million but less than \$15 million, six; and if the qualifying expenses are at least \$15 million, eight; meet the minimum in-state spending requirement of more than \$50,000 for productions 30 minutes or less in length or more than \$100,000 for productions greater than 30 minutes; *submit a final application along with a cost verification report within 90 days of the final qualifying expense*; and, prior to receiving the tax credit certificate, pay a tax credit issuance fee equal to 2.5% of the tax credit amount.

**QUALIFIED SPEND:** Qualified expenses include but are not limited to labor, services, material and equipment rentals, food, location fees and property rental. Qualifying compensation includes wages on which the production company has withheld Missouri personal income tax (*all compensation and wages paid to all above-the-line individuals are limited to 25% of the overall qualifying expenses*). Costs incurred PRIOR to the date on the approval letter are not eligible for the incentive.

**SUMMARY:** Missouri offers a transferable base tax credit equal to 20% of qualifying expenses with the opportunity to earn the following additional uplifts: 5% of qualifying expenses if at least 50% of the project is filmed in Missouri; 5% of qualifying expenses if at least 15% of the project that is filmed in Missouri takes place in a rural or a blighted area in Missouri; 5% of qualifying expenses if at least three departments hire Missouri residents ready to advance to the next level in a specialized craft or learn new skillset; 5% of qualifying expenses if script positively markets a city or region of the state or a tourist attraction within the state and provides other promotional material; and the total dollar amount of the base credit shall be increased by 10% for projects located in a county of the second, third, or fourth class. *There is an annual cap of \$16 million per calendar year which is split evenly between film production and series production.* Recipients of the tax credit are required to file the Tax Credit Accountability Form with the Department of Revenue on June 30 for each of the three years following the issuance of the tax credit. This incentive program is scheduled to sunset on December 31, 2029. As of January 1, 2024, Missouri offers a 30% transferable tax credit program for concert touring and rehearsals (Entertainment Industry Jobs Act). The Entertainment Industry Jobs Act has an annual funding cap of \$8 million per fiscal year (7/1 – 6/30) and is scheduled to sunset on December 31, 2030.



# KANSAS CITY, MO

KC FILM OFFICE  
414 E. 12th Street, Mayor's Office, City Hall 29th Floor, Kansas City, MO 64106 www.kcfilmoffice.com

FILM COMMISSION: film@kcmo.com

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ORDINANCE NO.
Tier 1: 4% or Tier 2: 9% +0.5% Bonuses <sup>(1)</sup>	Rebate	No Cap	\$10k – \$100k <sup>(2)</sup>	\$150k Per Fiscal Year (5/1 – 4/30)	Each Resident From a Council District Within KCMO <sup>(3)</sup>	No / No	Yes	No	None	160093

<sup>(1)</sup> There are two 0.5% bonuses that may be earned in addition to the Tier 1 or Tier 2 rebate. <sup>(2)</sup> In-city minimum spend depends on the type of project (see SUMMARY). <sup>(3)</sup> The City of Kansas City, Missouri (KCMO).

**REQUIREMENTS:** For the Tier 1 incentive for film and television projects: *apply at least 30 business days PRIOR to filming and be approved before shooting begins*; shoot at least 25% of principal photography days in KCMO; hire a minimum of five local crew and/or local principal cast members from the six Council Districts within KCMO, with a maximum of one production assistant being applied toward the minimum hire; submit an application fee of \$50; be fully funded; meet the minimum spend requirements; provide proof of insurance; sign the KC Film Code of Conduct form; provide screen credit; submit an expenditure report within 45 business days of the last day of filming in the City; and see that one of the following is true: (1) meet the minimum number of hotel room nights (200 feature, 100 TV show, 50 commercial, 5 short film/music video) within KCMO; or (2) locate the production office within the City of KCMO; or (3) see that the executive producer or director is a resident in the City of KCMO. For Tier 2, in addition to the above requirements, the production must meet one of the following: (1) 250 or more hotel nights, or (2) film four or more consecutive weeks within KCMO, or (3) hire 25 or more greater KC area crew and/or principal cast with a minimum of 25% of these hires residing within the six Council Districts; and fulfill the Community Benefit Requirement of “giving back” via a learning opportunity, such as a panel discussion or seminar, for emerging artists and young people who are interested in the industry.

**QUALIFIED SPEND:** Qualified spend is an expense for a product or service that is a necessary cost for the production for which remuneration is received by a business entity, organization, or individual located within the six Council Districts. *Such expenditures may include, but are not limited to, costs for resident labor, services, materials, equipment rental, lodging, food, location fees, and property rental.*

**SUMMARY:** This program is administered on a first-come, first-served basis. *Productions may qualify for either Tier 1 or Tier 2 rebate of 4% and 9%, respectively, and one or both of the 0.5% bonuses on qualified KCMO expenditures by meeting additional marketing requirements.* The in-city minimum spend requirements for both Tiers are as follows: \$100,000 feature film, \$50,000 TV show per episode, \$100,000 TV series or commercial bundle, \$50,000 national commercial, \$25,000 regional commercial or corporate video, or \$10,000 short film or music video.



INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Nonpayroll Spend & Above-the-Line Labor <sup>(1)</sup> 25% Resident BTL Labor <sup>(1)</sup> 15% Nonresident BTL Labor <sup>(1)</sup> +5% - 10% Bonuses <sup>(1)</sup>	Transferable Tax Credit	No Cap	≥ \$350k Film/TV > \$50k < \$350k Commercials Music Videos	\$10M <sup>(2)</sup> Per Calendar Year	1 <sup>st</sup> \$7.5M of Each Above-the-Line; \$150k in Credits for Each Resident BTL & Each Nonresident BTL	Yes 5.9% / No	Yes <sup>(3)</sup>	Yes	12/31/29	H 293 H 340 S 27 S 550

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> Thru 2024 calendar year, \$10M per calendar year thereafter. <sup>(3)</sup> Earn an additional 5% of nonpayroll spend and compensation by including a Montana promotion furnished by the state.

**REQUIREMENTS:** Register the production company with the Montana Secretary of State; PRIOR to the start of principal photography, submit a MEDIA Act application and pay a nonrefundable \$500 filing fee; *begin principal photography within one year of certification*; submit an incentive claim along with a production expenditure verification report (for projects with a base investment of more than \$350,000) by 1) the last day of the third year following the year in which principal photography ended or for a production for which expenditures will be claimed for multiple tax years, 2) annually, if the production company chooses to submit production expenditures and compensation paid within each year or 3) the last day of the third year following the year in which principal photography ended; and submit a fee of \$500 for projects with qualified spend less than \$350,000; \$1,000 for projects with qualified spend of \$350,000 or more or for postproduction only. For loan out companies, only the contractual fee (not per diem, living allowance, etc.) related to services in Montana is subject to withholding at the highest marginal rate in effect under 15-30-2103, currently 5.9%.

**QUALIFIED SPEND:** Qualified spend includes: tangible goods acquired from a source within the state during preproduction and production (*note, postproduction costs do not qualify unless applying for the postproduction only incentive*); base investment incurred from up to six months before receiving state certification thru completion of the project; and compensation as described below.

**SUMMARY:** This program is administered on a first-come, first-served basis. Montana offers a transferable tax credit equal to: 20% of qualified nonpayroll spend and the first \$7.5 million of compensation paid to each above-the-line worker for which Montana taxes have been withheld during preproduction and production; 25% of compensation for resident below-the-line crew (15% for nonresident below-the-line crew), not to exceed \$150,000 in credits per person; 30% of compensation paid to a student enrolled in a Montana college that works on the production for college credit, not to exceed \$50,000 in credits for each student; 5% on qualifying nonpayroll spend and compensation by including a screen credit furnished by the state; 10% on payments made to a Montana college or university for stage rentals, equipment rentals, or location fees for filming on campus; 10% of all in-studio facility and equipment rental expenditures for a production that rents a studio for 20 days or more; and 5% of nonpayroll spend incurred in underserved areas. The credits may not exceed 35% (in the aggregate) of the production company's base investment. *The minimum amount a tax credit may be sold for is \$0.85 of the dollar value of the tax credit.* Montana also offers a postproduction-only incentive equal to 25% of wages. The production credit and the postproduction-only credit may not be combined. Montana also offers the Montana Big Sky discretionary grant program—see the guidelines for more information about this program.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Nonpayroll Spend & Labor	Grant	\$400k	\$1M	Program Is Not Funded	Each Resident	Yes 6% <sup>(1)</sup> / Yes	Yes	No	6/30/25	L 384 L 380

<sup>(1)</sup>Withholding is required on all payments made to any loan out company that is owned by a nonresident of Nebraska.

**REQUIREMENTS:** Using Amplifund, submit a complete application more than 30 days (but not more than 180 days) PRIOR to the start of filming in Nebraska; see that at least 50% of the Worker Days, while filming in Nebraska, are comprised of Nebraska residents (applicant may request to lower the 50% threshold by providing Department of Economic Development (DED) with a certification outlining why the requirement is an unreasonable impediment to production of the film); meet the minimum in-state qualified spending requirement of \$1,000,000; **feature a Nebraska story, as defined**; within 5 days of the commencement of principal photography in Nebraska provide confirmation of the start date, proof of 100% funding for the full production budget, proof of insurance, updated script (if applicable), and updated shooting locations (if applicable); and must to notify DED immediately of any scheduling changes. If the start of filming is put on hold indefinitely or is pushed back more than 60 days past the start date in the application, the applicant will be asked to withdraw their application and reapply. Applicant must notify DED of the completion of production within 5 days of concluding postproduction activities anywhere. This notification will start the 90-day timeline for submission of the final budget.

**QUALIFIED SPEND:** Qualified spend includes expenditures related to costs that are clearly and demonstrably incurred in Nebraska during preproduction, production, and postproduction; goods and services used in the state and purchased from a Nebraska vendor or resident;

and wages, salaries, and or benefits paid to Nebraska residents. **Expenses incurred PRIOR to submitting the application will not qualify.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Nebraska DED shall have the sole discretion of awarding the grants in furtherance of the best interests of the State of Nebraska. Grants are awarded based on a point system. Nebraska offers a 20% grant on qualified in-state expenditures during the preproduction, production, and postproduction of feature films, television series, and mini-series, **provided the largest percentage of principal photography days are in Nebraska when compared to any other single jurisdiction.** For Worker Days to count towards the Nebraska residency requirement, each Nebraska worker must complete a Nebraska Residency Form (NRF) upon hire. A final budget report must be submitted within 90 days of completing production on the total film along with source documentation including receipts, invoices, or similar documentation verifying qualified Nebraska expenditures. DED will complete the review process within 30 days of having a complete submission; however, actual transmittal of payment (by direct deposit) may take up to 45 days.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
15% Nonpayroll Spend & Resident Labor <sup>(1)</sup> 12% Nonresident Above-the-Line Labor <sup>(2)</sup>	Transferable Tax Credit	\$6M	\$500k	\$10M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$750k of Each Resident & Each Nonresident ATL	No / No	Yes	Yes	None	S 165 S 94 A 492 A 20

<sup>(1)</sup> The base amount of the nonpayroll spend and resident labor tax credit is equal to 15%; however, it is possible to increase the tax credit to 20% or 25%. See SUMMARY for details. <sup>(2)</sup> The base amount of the nonresident above-the-line labor tax credit is equal to 12%; however, it is possible to increase this tax credit to 17% or 22%. See SUMMARY.

**REQUIREMENTS:** Submit an application; provide satisfactory proof that 70% or more of the funding for the production has been obtained; if approved, begin principal photography within 90 days after the approval date; *incur at least 60% of the direct production expenditures related to preproduction, production, and postproduction (if postproduction will take place in Nevada)*; meet the minimum in-state spending requirement of at least \$500,000; complete the production within eighteen months from the start of principal photography; and submit an audited report of qualified production expenditures no later than 270 days after completion of principal photography anywhere, or if any direct production expenditures for postproduction are incurred in Nevada, not later than 270 days after the completion of postproduction.

**QUALIFIED SPEND:** Qualified expenditures and production costs include, but are not limited to, purchases/rentals of tangible personal property or services from a Nevada business, including those purchases/rentals made up to 90 days before the date the application for the tax credit was submitted; and *the first \$750,000 of wages or salaries (including fringe benefits) of each resident and nonresident above-the-line providing services in Nevada*. The compensation paid to all Nevada resident producers must not exceed 10% (5% for all nonresident producers) of the total expenditures incurred in Nevada.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Office of Economic Development has discretion to decide if the production is in the best economic interest of the state. A production company may earn a transferable tax credit equal to a base credit of 15% of qualified nonpayroll spend and resident labor costs, while the base credit for qualified salaries and wages paid to nonresident above-the-line personnel is 12%. *An additional 5% may be earned on qualified nonpayroll expenditures, resident labor costs, and nonresident above-the-line labor costs for each of the following requirements met:* (1) more than 50% of the below-the-line personnel (excluding extras) are Nevada residents; (2) more than 50% of the filming days occur in a Nevada county which, in each of the two years immediately preceding the date of application, qualified productions incurred less than \$10 million of qualified direct production expenditures. The maximum tax credit a single project may earn is capped at \$6 million.

# NEW HAMPSHIRE

NEW HAMPSHIRE DIVISION OF TRAVEL AND TOURISM  
100 N. Main St., Suite 100, Concord, NH 03301, [www.visitnh.gov/film](http://www.visitnh.gov/film)  
JOCELYN BOUCHARD, FILM OFFICE ADVISOR: 603-271-2665, [film@livefree.nh.gov](mailto:film@livefree.nh.gov)

**New Hampshire does not offer a state-sponsored film production incentive program at this time.**

There is no sales tax in New Hampshire.

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# NEW JERSEY

NEW JERSEY MOTION PICTURE & TELEVISION COMMISSION  
One Gateway Center 11-43 Raymond Plaza West, Suite 1410, Newark, NJ 07102, njeda.gov/film/#film

JON CROWLEY, EXECUTIVE DIRECTOR: 973-648-6279, njfilm@njdea.gov

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Nonpayroll Spend +5% Outside 30 - Mile Radius <sup>(1)</sup> 35% Wages  +2% - 4% Diversity Plan <sup>(2)</sup>	Transferable Tax Credit	No Cap	60% of Total Spend in NJ or > \$1M Qualified Spend	\$100M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$500k of Each Resident & Nonresident  Studio Partner and Film-lease Production Companies ATL Caps Are Increased	Yes 6.37% / Yes	Yes	Yes	6/30/39	S 3748

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> Earn an additional 2% on all qualified production expenses when the application is accompanied with a diversity plan, the plan is approved, and the New Jersey Economic Development Authority (NJEDA) has verified the production has met or has made good faith efforts in achieving the goals in the plan or an additional 4% on all qualified production expenses when the 2% diversity plan requirements are met and the plan outlines specific goals that include hiring certain persons as performers.

**REQUIREMENTS:** Apply to the NJEDA; pay a nonrefundable application fee of \$500 for projects with an estimated tax credit of \$1 million or less (\$2,500 if the estimated credit is more than \$1 million); ***BEGIN principal photography within 180 days from the date of the original credit application***; incur at least 60% of the total film production expenses (exclusive of postproduction costs) for services performed and goods purchased through vendors authorized to do business in NJ or spend more than \$1 million per production in qualified production expenditures incurred through vendors fully authorized to do business in NJ within a single privilege period; submit an Agreed Upon Procedures report, prepared by an independent certified public accountant licensed in New Jersey, no later than 12 months from the date the last total film production expense was incurred; and pay the following nonrefundable fees: 1) budget review reimbursement, 2) issuance fee equal to 0.5% of the tax credit amount (payable prior to receipt of the tax credit), 3) transfer fee of \$1,000 for each transfer of the credit. Loan out companies must register to do business with the Secretary of State and Taxation. Vendor registration evidenced by a Business Registration Certificate from [https://www1.state.nj.us/TYTR\\_BRC/jsp/BRCLoginJsp.jsp](https://www1.state.nj.us/TYTR_BRC/jsp/BRCLoginJsp.jsp).

**QUALIFIED SPEND:** Qualified costs include expenses “incurred in NJ”, as defined. Qualified costs for salaries and wages, including payments to each loan out company are limited to the

first \$500,000 paid to each resident and nonresident. ***Payments to loan out companies and independent contractors are subject to 6.37% state withholding.*** Payments to homeowners for the use of a personal residence can qualify if the production withholds 6.37% from the payment and issues Form 1099.

**SUMMARY:** This program is administered on a first-come, first-served basis, based on the date/time a fully completed application is received. New Jersey provides a transferable tax credit equal to 35% of qualified cast and crew salaries, (30% of qualified purchases, rentals, and services used within a 30-mile radius of Columbus Circle), and 35% of qualified purchases, rentals, and services used outside the 30-mile radius. All qualified wages, salaries, or payments made to loan out companies earn 35% no matter where the services are provided in New Jersey. ***Reality shows may qualify if they meet additional requirements.*** NJ studio or film-lease production companies earn 40% of qualified wages and salaries and 35% on nonpayroll spend within the 30-mile zone and 40% on nonpayroll spend outside the 30-mile zone. Film-lease production companies are productions who lease space at designated film-lease production facilities, and who film 50% of the shoot days of the project in NJ and 50% of the NJ days at the designated facility. Digital media projects earn 30%–35% and have different requirements.

# NEW MEXICO

NEW MEXICO FILM OFFICE, ECONOMIC DEVELOPMENT DEPARTMENT  
1110 South St. Francis Drive, Santa Fe, NM 87505, www.nmfilm.com

CARRIE WELLS, DEPUTY DIRECTOR: 505-819-8949, carriea.wells@state.nm.us

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Nonpayroll Spend, Nonresident Performing Artists & Resident Labor + 5% Pilot/Series (6 or more EPS) + 5% Qualified Production Facility (QPF) + 10% Filming Uplift Zone 15% Nonresident BTL Crew Exception-NRCE	Refundable Tax Credit	No Cap	\$0 <sup>(1)</sup>	\$120M <sup>(1)</sup> Per Fiscal Year (7/1 – 6/30)	Each Resident; Nonresident Performing Artists <sup>(2)</sup> ; Limited Below-the-Line Nonresident Crew	Yes 5.9% / No	Yes	Yes <sup>(3)</sup>	None	H 547

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup>The credit that may be earned on payments to nonresident principal performing artists is capped at \$5 million in the aggregate (an additional \$10 million is available for film partner productions. The \$10 million per production caps are then capped in aggregate at \$40 million per fiscal year). <sup>(3)</sup> Third-party audit is required when the claim exceeds \$5 million.

**REQUIREMENTS:** Register the production company with Taxation and Revenue Department; *submit the project registration form and all required documentation at least 30 days PRIOR to the start of principal photography (PP) in New Mexico (NM);* pay all NM obligations; and submit the final application within one year of making the last qualifying expenditure in NM. A declaration of residency form is required to be completed by all residents except extras.

**QUALIFIED SPEND:** Qualified spend includes “direct production expenditures” that are subject to taxation in NM along with all wages paid to NM residents, nonresident performing artists, and a limited amount/number of nonresident below-the-line (BTL). The amount of nonresident BTL wages that may qualify is capped at 15% of the total budgeted amount of NM BTL crew wages (for film partners the NRCE credit is still 15%, but nonresident wages claimed cannot exceed resident wages claimed). The size of the budget determines the number of nonresident BTL that may be included in the calculation. Payments made to ANY nonresident performing artist are subject to 5.9% withholding. Nonresident performing artists hired via their loan out company must go thru a “super loan out” company (ask about using Cast & Crew’s SLO). *Other than nonresident performing artists, no other nonresident above-the-line qualify (for NM Film Partners, the additional \$10 million cap per production referenced above will apply to the*

*services of nonresident performing artists, directors, producers, screenwriters, and editors).*

**SUMMARY:** This program is administered on a first-come, first-served basis. The base incentive is a refundable tax credit equal to 25% of qualified nonpayroll spend, resident labor, payments to nonresident performing artists, and 15% of the wages paid to a limited number of nonresident BTL crew. In addition to the 25%, an additional 10% may be earned on “direct production expenditures” and postproduction expenditures, including payments to nonresident performing artists but not on wages of qualified nonresident BTL crew (15%), provided the work, services, or items are provided on location in NM at least sixty miles from the Albuquerque and Santa Fe City Halls. Additional uplifts include: 1) 5% for a standalone TV pilot intended for series television in NM if “picked up” or for a TV series with an order for at least six episodes in a single season with a NM budget of \$50,000 or more per episode; and, 2) 5% if certain criteria are met for using a QPF. Annual funding increases by \$10 million per fiscal year through 2028. Refunds are made on a first-come, first-served basis. *Prior to July 1, 2028, a NMFP may qualify nonresident BTL wages equal to 100% of the amount of resident BTL wages, provided the production company gives a seventy-two-hour notice of the opportunity to be hired as resident BTL crew.* The maximum rate that may be applied to any expenditure is 40%.



# NEW YORK - PRODUCTION & POST ONLY

GOVERNOR'S OFFICE FOR MOTION PICTURE & TV DEVELOPMENT  
633 3rd Ave, 33rd Floor, New York, NY 10017, [esd.ny.gov/industries/tv-and-film](http://esd.ny.gov/industries/tv-and-film)  
CONSTANCE MCFEELEY, DIRECTOR: 212-803-2328, [filmcredits@esd.ny.gov](mailto:filmcredits@esd.ny.gov)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	STATUTE
<b>Production &amp; Postproduction</b> 30% Nonpayroll Spend & Labor <sup>(1)</sup>  +10% Upstate County Nonpayroll Spend & Labor <sup>(2)</sup>	Refundable Tax Credit	No Cap	≥\$1M or >\$250k <sup>(3)</sup>	\$700M Per Calendar Year	1 <sup>st</sup> \$500k of Certain Above-the-Line <sup>(4)</sup> ; Each Resident Below-the-Line & Nonresident Below-the-Line	No / No	Yes	Optional AUP Report	12/31/34	Ch 60 Article 1 § 24 § 31
<b>Postproduction Only</b> +5% Outside MCTD <sup>(2)</sup>	Refundable Tax Credit		>\$500k <sup>(2)</sup>	None						
				\$45M Per Calendar Year						

<sup>(1)</sup> 0.50% of the tax credit will be transferred to the Diversity Job Training Program. <sup>(2)</sup> See SUMMARY. <sup>(3)</sup> Projects, including pilots, with the majority of principal photography shooting days within Westchester, Rockland, Nassau, or Suffolk counties or New York City must have a minimum budget of \$1 million or \$250,000 for projects filming in any other county. <sup>(4)</sup> See QUALIFIED SPEND.

**REQUIREMENTS:** Apply PRIOR to the start of principal photography or for the post only credit before incurring any qualified post costs in New York State (NY); start principal photography within 180 days of submitting the application; and file a diversity plan outlining specific goals for hiring a diverse workforce. **At least 10% of the total principal photography days of a qualified film must occur at an in-state qualified production facility (one day for an independent film with a budget less than \$15 million or a pilot).** If a production shoots at any non-qualified production facility in addition to the qualified production facility, then at least 75% of the total facility related costs must be spent at the qualified facility. Once the stage requirement is met, in order for NY costs outside the facility related to preproduction, location, and postproduction to be eligible, either (1) at least 75% of any days shot on location (outside the facility) must be in NY or (2) the production must spend at least \$3 million on work incurred at the qualified production facility.

**QUALIFIED SPEND:** Qualified spend includes direct production expenditures incurred in NY during preproduction, production, and postproduction, including all below-the-line wages, up to \$500,000 of wages, salaries, or other compensation per individual for writers, director, up to two producers (provided that the producers are not compensated for any other position), composers, and performers (other than background actors with no scripted lines).

**The aggregate total eligible qualified production costs constituting wages, salaries or other compensation, for writers, directors, composers, producers, and performers to not more than 40% of the aggregate sum total of all other qualified production costs.**

**SUMMARY:** Both programs are administered on a first-come, first-served basis. **The postproduction only (PPO) incentive (for projects not shot in the state) is equal to 30% of postproduction nonpayroll spend and labor incurred within the MCTD (35% outside the MCTD).** The PPO credit is available to productions whose qualified postproduction costs (excluding visual effects and animation costs) are at least 75% of all postproduction costs. Costs for visual effects and animation are treated separately from all other postproduction costs and there is a separate eligibility threshold. Visual effects and animation costs qualify for a credit if either 20% or \$3 million of all such costs are incurred in NY. Film credits more than \$1 million but less than \$5 million will be paid out in equal installments over a two-year period, while credits of \$5 million or more are paid out over a three-year period. The film production and PPO incentive programs also offer qualified productions, with minimum budgets over \$500,000, an additional 10% of nonpayroll spend (majority of PP must be upstate) and labor costs for property used and services performed in specified upstate.

# NEW YORK - DIGITAL GAMING MEDIA

GOVERNOR'S OFFICE FOR MOTION PICTURE & TV DEVELOPMENT  
 633 3rd Ave, 33rd Floor, New York, NY 10017, [esd.ny.gov/industries/tv-and-film](http://esd.ny.gov/industries/tv-and-film)  
 CONSTANCE MCFEELEY, DIRECTOR: 212-803-2328, [filmcredits@esd.ny.gov](mailto:filmcredits@esd.ny.gov)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	STATUTE
25% Labor +10% Outside MCTD <sup>(1)</sup>	Refundable Tax Credit	\$1.4M <sup>(2)</sup>	\$100k	\$5M Per Calendar Year	1 <sup>st</sup> \$100k of Each Resident & Nonresident <sup>(3)</sup>	No / No	Yes	No	12/31/27	Ch 60 Article 1 § 45

<sup>(1)</sup> Allows an additional 10% of qualified costs incurred in New York but outside the Metropolitan Commuter Transportation District (MCTD). <sup>(2)</sup> A single taxpayer may not receive more than \$1.5 million per year. <sup>(3)</sup> Wages or salaries paid to actors or writers do not qualify.

**REQUIREMENTS:** Be a qualified digital gaming media production entity, as defined, that creates and maintains digital game development industry jobs in New York State; submit an initial application before the commencement of production but not more than 90 days before the start of production along with a Diversity Plan that includes specific goals for hiring a workforce with a gender and racial/ethnicity make up reflective of the diversity of New York state; ***qualified production costs incurred and paid in New York State must be at least 75% of all digital gaming media production costs paid or incurred anywhere;*** include an in-game credit logo provided by the Department; and meet the minimum spending requirements of more than \$100,000.

**QUALIFIED SPEND:** Qualified production costs are any digital gaming media production labor costs incurred and paid in New York State that are directly and predominantly related to the creation, production, or modification of the qualified digital gaming media production; up to \$100,000 in wages and salaries paid to each individual, other than actors or writers (and if the production entity has more than ten employees, salaries to the CEO, CFO, president, treasurer or similar positions are also excluded), directly employed in the qualified digital gaming media production for services related to the development (including concept creation), design, production (including concept creation, and testing), and editing (including encoding)

and compositing (including the integration of digital files for interaction by end users) of digital gaming media. Digital gaming production costs do not include: per diem, housing, and travel; and expenses related to distribution, marketing, publicity, promotion, and advertising. ***Up to four million dollars in qualified digital gaming media production costs per production shall be used in the calculation of this credit.***

**SUMMARY:** This program is administered on a first-come, first-served basis. The Empire State Digital Gaming Media Production Credit Program offers a refundable tax credit equal to 25% of qualified production costs in New York City and 35% of qualified costs incurred outside the MCTD. Under no circumstances may a single taxpayer receive more than \$1.5 million in tax credits per year. A taxpayer shall claim the tax credit in the taxable year that begins in the year for which it is allocated. ***This program is scheduled to sunset on December 31, 2027.***



# NEW YORK - COMMERCIALS ONLY

GOVERNOR'S OFFICE FOR MOTION PICTURE & TV DEVELOPMENT  
633 3rd Ave, 33rd Floor, New York, NY 10017, [esd.ny.gov/industries/tv-and-film](http://esd.ny.gov/industries/tv-and-film)  
CONSTANCE MCFEELEY, DIRECTOR: 212-803-2328, [filmcredits@esd.ny.gov](mailto:filmcredits@esd.ny.gov)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	STATUTE
20% Downstate 30% Upstate	Refundable Tax Credit <sup>(1)</sup>	No Cap	> \$500k Downstate > \$100k Upstate	\$7M Per Calendar Year <sup>(2)</sup>	Each Resident Below-the-Line & Nonresident Below-the-Line	No / No	No	Yes	12/31/28	Ch 60 Article 1 § 28

<sup>(1)</sup> Where the credit reduces the applicant's liability to below zero (or the minimum tax owed), only 50% of the excess credit is refundable in the current year. The remaining credit will be refunded in the following tax year.

<sup>(2)</sup> Annual funding is allocated across the two credits as follows: Downstate (\$4 million) and Upstate (\$3 million).

**REQUIREMENTS:** Be a qualified commercial production company (QCPC) or a sole proprietor that exercises control over all relevant phases of production; at least 75% of the production costs (excluding postproduction) paid or incurred directly or predominantly in the actual filming or recording of each qualified commercial must be qualified production costs; meet the minimum spending requirements of more than \$500,000 for the Downstate Credit or more than \$100,000 for the Upstate Credit; *and file an electronic application between the first day of business in January of the year succeeding the year in which the commercial work was performed and April 1st of such year.* Eligible projects must be recorded for multimarket distribution via radio, television networks, cable, satellite, internet, or cinema.

**QUALIFIED SPEND:** Qualified production costs means production costs only to the extent such costs are attributable to the use of tangible property or the performance of services within New York State directly and predominantly in the production (including preproduction and postproduction) of a qualified commercial and include below-the-line labor costs, costs for technical and crew production, use of commercial production facilities and/or locations costs, props, make-up, wardrobe, etc. *Costs for the story, script, and compensation for writers, directors, music directors, producers, and performers, excluding background actors and musicians, are specifically excluded from the definition of qualified costs.*

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Downstate credit is available for filming in areas within the Metropolitan Commuter Transportation District (MCTD) and is initially calculated at 20% of qualified production costs over the \$500,000 minimum spend requirement. Credits are distributed on a pro rata basis among applicants for the Downstate credit. The Upstate credit is based on filming or recording qualified commercials outside the MCTD but within New York State and is initially calculated at 30% of all qualified production costs. Credits are distributed on a pro rata basis among applicants for the Upstate credit. *If the amount of the credit exceeds the tax liability for that year, 50% of the excess will be refunded to the applicant.* In the subsequent tax year, the applicant will file for the remaining credit. If there is any amount of credit remaining in excess of the applicant's tax liability for that year, it will be refunded. This program is scheduled to sunset on December 31, 2028.

# NORTH CAROLINA

NORTH CAROLINA FILM OFFICE  
 150 Fayetteville St. Suite 1200, Raleigh, NC 27601 www.filmnc.com  
 GUY GASTER, DIRECTOR: 919-447-7800, guy@filmnc.com

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Nonpayroll Spend & Labor	Rebate	\$7M Film/TV Movie \$15M TV Series \$250k Commercial	\$1.5M Film \$500k TV Movie \$500k Per EPS Avg. \$250k Commercial	\$31M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	Yes 4% / No	Yes	Yes	None	S 744 S 257 S 582 S 99 S 105

**REQUIREMENTS:** *Notify the NC Film Office/Department of Commerce of the intent to apply for the rebate;* submit a formal application to the Commerce Financial Center before starting principal photography in North Carolina; secure at least 75% of funding prior to submitting an application; begin principal photography in North Carolina within 180 days of receiving confirmation of the rebate award; meet the minimum spending requirement of at least \$1.5 million in qualifying expenses for a feature film; \$500,000 for a movie made for television/streaming; \$500,000 average per episode for a television/streaming series; or \$250,000 for a commercial; and supply a final picture-locked version of the project to the film office.

**QUALIFIED SPEND:** Qualified spend includes goods and services leased or purchased in the state that are directly related to preproduction, production, and postproduction; the first \$1 million of compensation paid directly or indirectly to each resident and nonresident on which North Carolina withholding tax has been remitted to the Department of Revenue (DOR); employee fringe contributions; and per diem, stipends, and living allowances paid for work done in the state. *Payments made to a loan out company for services provided in North Carolina are subject to 4% withholding.* Qualified spend does not include costs for financing, bonding, and insurance coverage related to the production.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Priority will be given to productions that are reasonably anticipated to maximize the benefit to North Carolina as determined by factors specified in the program statute. North Carolina offers a rebate (grant) of up to 25% of qualifying expenses. *The maximum rebate a project may earn is capped at \$7 million for a feature-length film and movie made for television, \$15 million for a single season of a television/streaming series, or \$250,000 for a commercial.* For a television pilot, the pilot itself will count as one season. Applications for the incentive awards are reviewed at least once a month. End credits must include the phrase “Filmed in North Carolina,” a logo provided by the North Carolina Film Office, and an acknowledgment of the regional film office responsible for the geographic area in which the production was filmed. Once the Department of Commerce determines the appropriate performance criteria have been met, payment will be issued within 30 days.

# NORTH CAROLINA - ESPORTS ONLY

SPORTSNC

150 Fayetteville St., Suite 1200, Raleigh, NC 27601, www.sportsnc.com

AMANDA BAKER, PTR MRKT MGR: 919-447-7765, AMANDA.BAKER@VISITNC.COM

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Nonpayroll Spend & Labor	Rebate	No Cap	\$150k	\$5M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	Yes 4% / No	Yes	Yes	None	S 105 H 334

**REQUIREMENTS:** *Submit a complete application to the Secretary of Commerce at least 30 days PRIOR to the event/broadcast date;* meet the minimum spending requirement of at least \$150k in qualifying expenses per event; submit all the qualifying expenses for the production and data substantiating the qualifying expenses, including documentation on the net expenditure on equipment and other tangible personal property to an independent certified public accountant licensed in the State.

**QUALIFIED SPEND:** Qualified spend includes: goods and services leased or purchased in the state that are directly related to preproduction, production, and postproduction; the first \$1 million of compensation paid directly or indirectly to each resident and nonresident on which North Carolina withholding tax has been remitted to the Department of Revenue (DOR); employee fringe contributions but not the employer share of payroll taxes; and per diem, stipends, and living allowances paid for work done in the state. *All payments made to a loan out company for services provided in North Carolina are subject to 4% withholding.* Qualified spend does not include costs for development, marketing, distribution, financing, and production insurance coverage related to the production. Qualifying costs incurred up to 30 days prior to actual event/production date and up to 7 days after the actual event/production may be considered eligible for the grant.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Priority will be given to productions that are reasonably anticipated to maximize the benefit to North Carolina as determined by the factors specified in the program statute. Esports event, defined as a scheduled form of multiplayer video game competition, particularly between professional players, individually or as teams, organized by an amateur, collegiate, or professional organization, institution, or association that is broadcast live or in a recorded format. *An Esports event is not considered a live sporting event.* North Carolina offers a rebate (grant) of up to 25% of qualifying expenses. The program may award up to \$5 million each fiscal year (7/1 – 6/30) and there is not a limit (other than the \$5 million award cap) on how much a single event may earn.

# NORTH DAKOTA

NORTH DAKOTA DEPARTMENT OF COMMERCE, TOURISM DIVISION  
1600 E. Century Avenue, Suite 6, Bismarck, ND 58502, <https://www.ndtourism.com/FilmNorthDakota>

MIKE JENSEN, OUTDOOR PROMOTIONS MANAGER: 701-328-2525, [mjjensen@nd.gov](mailto:mjjensen@nd.gov)

**North Dakota does not offer a state-sponsored film production incentive program at this time.**

## We pay it forward

*Production incentive financing services*

We can advance cash to film and television productions when it's needed most – during production.

Contact Deirdre Owens at 818-972-3201 or [Deirdre.Owens@castandcrew.com](mailto:Deirdre.Owens@castandcrew.com)



INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Nonpayroll Spend & Labor	Refundable Tax Credit	No Cap	\$300k	\$50M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident	No / Yes	Yes	Yes	None	H 390 H 33

**REQUIREMENTS:** Applicant must register to do business with the Ohio Secretary of State; submit an online application during the application period; *upon approval, pay a nonrefundable application fee equal to 1.0% of the estimated value of the credit provided in the application, up to \$10,000*; begin production within 90 days of the date on the award letter; provide evidence of funding for at least 50% of the total production budget is in place; and meet the minimum in-state spending requirement of more than \$300,000. Loan out companies must be registered with the Ohio Secretary of State.

**QUALIFIED SPEND:** Qualified spend consists of eligible expenditures made for goods and services purchased and consumed in Ohio related to resident and nonresident (above-the-line and below-the-line) compensation, accommodations, set construction and operations, editing and related services, photography, sound synchronization, lighting, wardrobe, make-up and accessories, film processing, transfer, sound mixing, special and visual effects, music, location fees, and the purchase or rental of facilities and equipment. *Only expenditures made on or after the date on the award letter will be eligible for the incentive.*

**SUMMARY:** This program is not administered on a first-come, first-served basis. Ohio offers a 30% fully refundable tax credit that may be applied against the financial institutions, commercial activity, or personal income tax. The director of development services will review and approve applications in two rounds. For each round, the director shall rank and approve applications based on the extent of positive economic impact in the state and the effect on developing a permanent workforce in the motion picture or theatrical production industries in the state. *Priority will be given to tax credit eligible productions that are television series or mini-series, as defined.* The first round of credits will be awarded by July 31st of each year and the second round will be awarded by January 31st of each year. Not more than \$25 million may be awarded during the first round of approvals. While there is a state funding cap of \$50 million per fiscal year (7/1 – 6/30), there is not a per project cap. Five million of the \$50 million funding is reserved for Broadway theatrical productions. Any unused portion of the \$50 million annual funding may be rolled over to the following fiscal year.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Nonpayroll Spend +2% - 5% Uplifts (Up to Max 30%) <sup>(1)</sup> 30% Resident Labor 20% Nonresident Below-the-Line Labor 25% Nonresident Above-the-Line Labor <sup>(2)</sup>	Rebate	No Cap	\$50k	\$30M Per Fiscal Year (7/1 – 6/30)	Each Resident; Nonresident Below-the-Line; Nonresident Above-the-Line Loan Out <sup>(2)</sup>	No / Yes	Yes	Yes	6/30/31	S 200 S 608 H 2459

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> Capped in the aggregate at 25% of total qualifying spend.

**REQUIREMENTS:** *Apply during the application window PRIOR to the start of principal photography in Oklahoma;* 45 days prior to the start of principal photography, provide proof that 100% of the budget is funded; incur at least \$50,000 in qualified spend; film at least one day of principal photography in Oklahoma; for the TV pilot/season uplifts, at least 75% of the pilot or 75% of the series season must be filmed in Oklahoma; submit the Final Rebate Application within 90 days of the completion of production or the last qualified Oklahoma expenditure (whichever comes later); and include a five second screen credit. Loan out companies must be registered with the Oklahoma Secretary of State.

**QUALIFIED SPEND:** Qualified spend includes: production costs in Oklahoma; goods and services purchased through Oklahoma vendors; payments to resident above-the-line and below-the-line employees, loan out companies, and Oklahoma expatriates; *payments to nonresident above-the-line loan out companies (capped at 25% of total qualifying spend);* and payments to nonresident below-the-line employees and loan out companies.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Applications are evaluated using a 7-point scoring system. OF+MO will consider the benefits of the project to Oklahoma such as positive economic impact, industry infrastructure impact, jobs, branding,

image, and follow-on work. Oklahoma offers a base rebate on qualified nonpayroll spend equal to 20% with the potential for the following uplift opportunities: 3% Rural County - if 25% of filming is on location in a county with less than 250,000 people; 2% Small Municipality - if 25% of filming is on location in a municipality with less than 25,000 people (both uplifts exclude soundstage production); 5% Soundstage - if 25% of filming is at a certified soundstage facility; 2% / 5% TV - 2% for a pilot or 5% for one or more seasons (if a pilot is part of a multi-film deal, the project can qualify for the multi-film 5%, but cannot also receive the pilot 2%); 5% Multi-Film Deal - if project is multi-film deal and 75% of principal photography is filmed in the state; 2% for music related production recording, mixing, or composition, licensing of Oklahoma music; and 3% postproduction - if at least 3% of qualified expenditures spent are on Oklahoma postproduction. Of the \$30 million annual funding, \$7.5 million is allocated for projects that have budgets less than \$7.5 million and \$22.5 million is allocated for projects that have budgets of at least \$7.5 million. All resident labor earns 30%, nonresident below-the-line labor earns 20%, and nonresident above-the-line loan outs earn 25% and are capped at 25% of total qualifying spend. *The maximum rebate that may be earned on any qualified nonpayroll expenditure is 30%. Labor costs are not eligible for any uplifts.*

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
OPIF 25% Nonpayroll Spend <sup>(1)</sup> OPIF 20% Wage <sup>(1)</sup> +10% Outside Metro Zone <sup>(2)</sup>	Rebate	50% of the Annual Funding	\$1M	\$20M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No / Yes	Yes	No <sup>(4)</sup>	12/31/29	H 2191 H 3367 S 1507 H 3010 H 2433 S 1524
GOLR <sup>(3)</sup> +6.2%		No Cap	\$1M	NA					12/31/29	

<sup>(1)</sup> Oregon Production Investment Fund (OPIF)—25% on goods and services (not including wages), 20% on qualified resident and nonresident wages. <sup>(2)</sup> If at least 6 days and at least one more day than half the total shoot days in Oregon are shot outside the Portland Metro Zone, a 10% uplift on overall OPIF is available, or a travel and living rebate is available for projects based inside the Portland Metro Zone which shoot outside the Portland Metro Zone as “distant locations”. <sup>(3)</sup> Greenlight Oregon Labor Rebate (GOLR)—A rebate equal to the Oregon income tax withheld (6.2% maximum). <sup>(4)</sup> The rebate may be reduced by the cost incurred in obtaining an outside audit.

**REQUIREMENTS:** For the OPIF rebate, register to do business with the Secretary of State; submit an application PRIOR to the start of production in Oregon; enter into a contract with the Oregon Film & Video Office; have a written diversity, equity, and inclusion policy; a written anti-harassment and reporting policy; and meet the minimum in-state spending requirement of at least \$1 million for any single project or season of a TV series. For the GOLR program, submit an application within 10 business days of the start of preproduction in Oregon and show that the production company will incur at least \$1 million of qualified expenditures. Commercial companies may aggregate the cost of each production during the calendar year to meet the minimum spend requirement of \$1 million for the GOLR program only. ***Loan outs must be registered with the Secretary of State.***

**QUALIFIED SPEND:** Qualified spend consists of costs incurred during preproduction, production, and postproduction in Oregon including but not limited to: the purchase or rental of equipment; food and lodging; real property and permits; and the first \$1 million of

salaries, wages, benefits and fees paid to each resident or nonresident individual or loan out company for services provided in Oregon. ***Costs incurred prior to the film office receiving the production's application will not qualify for the incentive.***

**SUMMARY:** This program is administered on a first-come, first-served basis. The OPIF program offers cash rebates of 25% on goods and services paid to Oregon registered companies and 20% of Oregon-based payroll. There is an additional “regional” incentive for productions shooting some of their schedule outside a 30-mile radius from the center of Burnside Bridge in Portland. The annual funding cap is \$20 million for each fiscal year (July 1 – June 30). The per project cap is equal to 50% of the annual funding. ***The GOLR rebate program is essentially a refund of the Oregon income tax withheld on qualifying payroll (up to a maximum of 6.2%) and, as such, it is not capped.*** The OPIF and GOLR programs are both scheduled to sunset December 31, 2029.



# PENNSYLVANIA

PENNSYLVANIA FILM OFFICE  
 400 North Street, 4<sup>th</sup> Floor, Harrisburg, PA 17120, www.filminpa.com  
 GINO PESI, FILM COMMISSIONER: 717-720-7413, gpesi@pa.gov

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Nonpayroll Spend & Labor +5% Stage <sup>(1)</sup>	Transferable Tax Credit	20% of the Annual Cap	60% of Budget Incurred in PA	\$100M Per Fiscal Year (7/1 – 6/30)	Each Resident; Nonresident With PA Withholding Tax <sup>(2)</sup>	No / Yes	Yes	Yes	None	S 97 H 761 H 465 H 1198 H 542 H 952 H 1342

<sup>(1)</sup> An additional 5% of total qualified expenditures may be earned for a feature film, TV film, or TV series, which: is intended for a national audience; films at a qualified facility; and meets the minimum stage filming requirements (MSFR). <sup>(2)</sup> The collective payments for all principal actors (loan out and/or direct hire) are capped at \$15 million.

**REQUIREMENTS:** No earlier than 90 days PRIOR to the start of principal photography in Pennsylvania, submit a complete application during the application period; show that at least 70% of the funding has been secured; and **incur at least 60% of total production expenses in Pennsylvania** (there is discretion to waive the 60% requirement for feature films, TV films, or TV series with at least \$30 million in Pennsylvania production expense and otherwise qualify for the additional 5%). In order to earn the additional 5% on qualified expenses, productions with at least \$30 million in Pennsylvania production expense must: build at least two sets and shoot a minimum of 15 days at a qualified facility; and spend or incur at least \$5 million in direct expenditures relating to the use or rental of tangible property at or for services provided by a qualified facility. Productions with less than \$30 million in Pennsylvania production expense must: build at least one set and shoot a minimum of 10 days at a qualified facility; and spend or incur at least \$1.5 million in direct expenditures relating to the use or rental of tangible property at or for services provided by a qualified facility. Both the applicant and all loan out companies must be registered to do business in Pennsylvania PRIOR to the start of principal photography. The application fee (not to exceed \$10,000) is equal to 0.2% of the tax credit amount and is nonrefundable unless the application is rejected due to lack of state funds.

**QUALIFIED SPEND:** Qualified spend includes most costs incurred within Pennsylvania and resident and nonresident wages subject to Pennsylvania taxation. **Payments for services provided by principal actors, whether received directly or through a loan out company, are capped at \$15 million collectively.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Film Office will approve projects based on an analysis of certain criteria. Pennsylvania offers a transferable tax credit of up to 30% on nearly all production expenses incurred in Pennsylvania. If transferred, the transferee may not carry forward the credit to future years. In any fiscal year, the department may award up to 30% of the tax credits available in the next fiscal year, 20% of credits available in the second successive fiscal year, and 10% of credits available in the third successive fiscal year. **Pennsylvania sets aside \$5 million of the annual funding to be used exclusively by PA producers.** A standalone postproduction incentive program, which may earn up to 30%, as well as a program for concert touring and rehearsals are also offered.



INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
40% Nonpayroll Spend & Resident Labor 20% Nonresident Labor	Transferable Tax Credit	No Cap	\$50k Film/Series \$25k Short/Documentary	\$38M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident	Yes 20% / Yes	Yes	Yes	None	60 / 2019

**REQUIREMENTS:** Submit a complete application PRIOR to the end of principal photography; pay a mandatory filing fee equal to 1% of the qualified local spend, up to a maximum of \$250,000 (50% of the filing fee must be paid upon approval of your application and the remaining 50% once the Film Commissioner has confirmed that the applicable tax credits have become available); within 30 calendar days after the approval date of the Decree, shall unconditionally accept the Decree by means of a sworn statement; demonstrate that the film project is ready for preproduction with a complete balanced financing plan; begin principal photography within 120 days of the issuance of the Decree; comply with required set visits for Department of Economic Development and Commerce (DEDC) officials; provide screen credit in the ends credits of the project; episodic series, mini-series, and pilots must provide an “air date”; provide all accounting files to the auditor within 60 days from the completion of principal photography or the completion of postproduction if performed in PR; submit an audit report prepared by an independent certified public accountant within 90 days of receiving the accounting files from production. *Loan out companies must register to do business with the Secretary of State.*

**QUALIFIED SPEND:** Qualified spend includes payments for salaries and wages made to residents and qualified nonresidents along with payments made for goods and services provided by a Puerto Rico (PR) vendor when incurred directly in the production of a film project including development (if more than 50% of principal photography is shot in PR), preproduction, production, and postproduction. Nonresident wages for both above-the-line and below-the-line workers are subject to 20% PR tax withholding. Qualifying expenditures made up to 60 days prior to filing the application may be eligible for the incentive. *PR resident producer fees are capped at 10% of the project’s PR budget.*

**SUMMARY:** This program is not administered on a first-come, first-served basis. DEDC will evaluate each application and issue a Decree to the film project, if it is in the best social and economic interest of PR. PR offers a transferable tax credit equal to 40% of the qualified local spend and resident labor and 20% of all nonresident costs. *Payments representing wages, fringe benefits, per diem, or fees made to any nonresident (individual or loan out, cast or crew) for services rendered in PR are subject to 20% PR withholding.* Postproduction only projects may earn a credit of up to \$500,000 per project.

# RHODE ISLAND

RHODE ISLAND FILM AND TELEVISION OFFICE  
One Capitol Hill, 3rd Floor, Providence, RI 02908, www.film.ri.gov

STEVEN FEINBERG, EXECUTIVE DIRECTOR: 401-222-3456, steven.feinberg@arts.ri.gov

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
30% Nonpayroll Spend & Labor	Transferable Tax Credit	\$7M <sup>(1)</sup>	\$100k	\$40M <sup>(2)</sup> Per Calendar Year	Each Resident & Nonresident	No / Yes	Yes	Yes	6/30/27	H 7839 H 7323 H 5381 H 5151 H 7123 H 5801

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> \$40 million for calendar year 2024.

**REQUIREMENTS:** PRIOR to the start of production activities in the state, submit an application for initial certification; start principal photography within 180 days of initial certification letter; film at least 51% of principal photography days in Rhode Island (RI); and meet the minimum in-state spend of at least \$100,000. *Productions incurring and paying a minimum of \$10 million in qualifying expenditures over a 12-month period are allowed to waive the 51% principal photography requirement.* Documentaries that do not film their principal photography in RI are eligible if they spend at least 51% of their final production budget and employ at least five individuals (may be residents or nonresidents, direct hires or loan outs) in RI or see that 51% of the total production days, including preproduction and postproduction, take place in RI. The production company must be incorporated or formed in RI and all funds must flow through a Rhode Island bank account. Loan out companies must be registered with the Secretary of State.

**QUALIFIED SPEND:** Qualified spend includes preproduction, production, and postproduction costs when incurred and paid within the state. *Tangible property must be acquired from or through a qualified vendor.* Resident and nonresident wages are eligible provided the services are performed in RI. Some costs that do not qualify include travel expenses for persons departing

from RI; completion bond expenses; insurance expenses, including workers' compensation; any salaries and wages, including related benefits, for individuals who are located and performing services outside the state; and expenses incurred prior to filing a completed initial certification application. For Musical and Theatrical Stage productions total production, performance, and transportation expenditures, as defined, qualify for the incentive.

**SUMMARY:** This program is administered on a first-come, first-served basis. RI offers a Motion Picture Production (MPP) and Musical and Theatrical Production (MTP) tax credit program. Each program allows for a transferable tax credit equal to 30% of certified costs. Not more than \$40 million per calendar year for 2024 may be awarded under the MPP and MTP tax credit programs. *The maximum credit a single MPP project may earn is \$7 million (which will automatically be waived for a feature-length film or television series if funds are available at the time of initial certification) while each MTP project is capped at \$5 million.* Both the MPP program and the MTP program sunset on June 30, 2027. Costs must be certified by a Rhode Island certified public accountant.

# SOUTH CAROLINA

SOUTH CAROLINA FILM COMMISSION

1205 Pendleton Street, Room 225, Columbia, SC 29201, www.filmsc.com

MATT STORM, FILM OFFICE MANAGER: 803-737-1785, mstorm@scprt.com

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Out-of-State Nonpayroll Spend 30% In-State Nonpayroll Spend 25% Resident Labor 20% Nonresident Labor	Rebate <sup>(1)</sup>	No Cap	\$1M	\$15M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident <sup>(2)</sup>	Yes 2% <sup>(3)</sup> /Yes	Yes	No	None	H 3152 S 163 H 5001

<sup>(1)</sup> The wage rebate may be assigned to a single financial institution (must be requested prior to the start of principal photography in South Carolina). <sup>(2)</sup> Wages must be subject to South Carolina withholding tax. <sup>(3)</sup> Approved loan out companies that wish to opt-out of the 2% withholding on an individual's contract must complete Form I-312 prior to commencement of filming in SC.

**REQUIREMENTS:** Apply and be approved PRIOR to the start of principal photography in South Carolina; start verifiable production activity within 60 calendar days from the date on the Qualifying Production Letter (QPL); register to transact business in South Carolina with the Secretary of State within 10 days of the date on the QPL; **start principal photography within 30 calendar days of the date specified in the QPL**; maintain a functioning South Carolina production office until the production's final Supplier Rebate request has been audited; and meet the minimum in-state spending requirement of at least \$1 million in a single taxable year.

**QUALIFIED SPEND:** Qualified spend includes: the first \$1 million in salaries and wages paid to each resident and nonresident, kit/box rentals, and allowances; nonpayroll expenditures made from in-state and out-of-state vendors (at a reduced percentage); and scouting expenditures incurred up to 60 days PRIOR to principal photography. **Only payments made to a loan out company that is registered with the Secretary of State, the Department of Revenue, and pre-approved by the film commissioner are eligible for the rebate.** With the exception of scouting expenses, any costs incurred prior to the date the production company agrees to the terms of the incentive offer are not eligible for the rebate.

**SUMMARY:** This program is not administered on a first-come, first-served basis. **Priority is given to productions that hold the most promise for benefiting South Carolina.** South Carolina offers a rebate equal to 25% of nonpayroll expenditures purchased from out-of-state vendors, and 30% of nonpayroll expenditures purchased from in-state vendors. Generally, an in-state vendor is an entity that has a full-time employee, a physical location in the state, is registered with the SC Secretary of State and Department of Revenue, and intends to be permanently domiciled in the state. A wage rebate of 25% and 20% is offered on the first \$1 million of wages paid to each resident and nonresident, respectively. A production company planning to spend \$250,000 in South Carolina within 12 consecutive months may apply for a point of purchase exemption certificate which exempts the applicant from all sales, use, and accommodation taxes on goods and services purchased, leased, or rented for the production by the production company. This exemption ranges from approximately 6% to 8.5% depending on the location.

# SOUTH DAKOTA

SOUTH DAKOTA FILM OFFICE  
711 E. Wells Avenue, Pierre, SD 57501, <https://sdvisit.com/film-south-dakota>  
REBECCA CRUSE: 605-773-3301, [rebecca.cruse@state.sd.us](mailto:rebecca.cruse@state.sd.us)

**South Dakota does not offer a state-sponsored film production incentive program at this time.**

## Let the credits roll

*Production incentive financing available*

We can advance cash to film and television productions when it's needed most – during production.

Contact Deirdre Owens at 818-972-3201 or [Deirdre.Owens@castandcrew.com](mailto:Deirdre.Owens@castandcrew.com)



# TENNESSEE

TENNESSEE ENTERTAINMENT COMMISSION (TEC)

312 Rosa L Parks Avenue, 27th Floor, Nashville, TN 37243, www.tnentertainment.com

BOB RAINES, EXECUTIVE DIRECTOR: 615-741-3456, tn.entertainment@tn.gov

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
25% Nonpayroll Spend & Labor	Grant	No Cap	\$200k	\$8M For FY 6/30/24	1 <sup>st</sup> \$250k of Each Resident;	No / Yes <sup>(4)</sup>	Yes	Yes	None	S 3513 H 3839 S 2236 H 1545
40% - 50% Payroll <sup>(1)</sup>	Nonrefundable & Nontransferable Tax Credit	No Cap	Varies <sup>(2)</sup>	No Cap	1 <sup>st</sup> \$1M of Each Resident & Nonresident <sup>(3)</sup>	No / Yes <sup>(4)</sup>	Yes	No	None	H 141

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> Must be in the best interest of the state. <sup>(3)</sup> See QUALIFIED SPEND. <sup>(4)</sup> See REQUIREMENTS.

**REQUIREMENTS:** It is recommended to apply at least four months PRIOR to the start of principal photography in any location to allow all required documents to be reviewed and finalized; meet with TEC before the start of principal photography; begin principal photography in Tennessee within 120 days from the Effective Date, as defined in the grant contract; *incur expenditures in Tennessee within a 12-month period (may be extended) following the Effective Date*; post a notice in local newspapers notifying the public of the need to file creditor claims with the production company by a specified date; within 18 months of the Effective Date in the grant contract, submit an independent accountant's report using Agreed Upon Procedures; and include an embedded Filmed in Tennessee logo. For the grant program, loan out companies must be registered with the Secretary of State and must be tied to a Tennessee resident with a Tennessee driver's license or ID. For the credit program, loan out companies must be registered with the Department of Revenue.

**QUALIFIED SPEND:** For the grant program, qualified spend includes payroll and nonpayroll expenditures related to: goods and services used in the state and purchased from a Tennessee vendor or resident during preproduction, production, and postproduction; and the first \$250,000 in wages, salaries, fees, per diem, and fringe benefits paid to each resident (whether

paid to an individual or a loan out company). *Any expenditures incurred before the Effective Date do not qualify.* For the credit program, eligible spend includes the first \$1,000,000 of qualified payroll for each qualified position per production, per episode. Qualified positions for nonresidents may be limited to up to 30% of total qualified positions. Only amounts that would be included in Box 1 of Form W-2 (if a W-2 were filed) are eligible for the credit.

**SUMMARY:** Neither program is administered on a first-come, first-served basis. For the Grant program, the TEC and ECD shall have the sole discretion to award the grant. Qualifying projects may earn 25% on nonpayroll spend and 25% on the first \$250,000 of labor costs for each resident. For the credit program, the DOR and ECD will determine if the project is in the best interest of the state. A production company may offset up to 50% of the combined franchise and excise tax liability shown on the return by earning a tax credit equal to 40% of qualified payroll expenses or up to 50% if paid to residents of certain counties. The tax credit also includes an additional sales tax exemption which include state and county taxes on all eligible goods/services ranging from 9.25% - 9.75%. *Tax credit applicants may also apply for a sales & use tax exemption certificate.*

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
5% - 20% Nonpayroll Spend & Labor +2.5% Additional Grant Award	Grant	No Cap	\$250k Film/TV \$100k Comm./ Video Games	\$200M For Biennium Ending 8/31/25	1 <sup>st</sup> \$1M of Each Resident	No / No	Yes	No	None	H 1634 H 873 H 1 H 4539 S 30

**REQUIREMENTS:** Electronically submit an application package to the Texas Film Commission no earlier than 180 days and no later than 5pm Central Time five business days PRIOR to the first day of production for the entire project whether or not it occurs in Texas; complete at least 60% of the production (PP for film & TV) in Texas; *for film and television (excluding reality) projects, at least 55% of the total number of paid crew and at least 55% of the total number of paid cast, including extras, must be Texas residents;* and meet the minimum in-state spending requirement of at least \$250,000 for film and television projects, including animated and visual effects projects for film and television (\$250,000 per season for episodic television series) or \$100,000 for commercials, video games, and visual effects projects for commercials.

**QUALIFIED SPEND:** Qualified spend includes the first \$1 million of wages paid to each Texas resident (with a valid Declaration of Residency Form) for work performed in Texas and payments made to companies domiciled in Texas for goods and services used in Texas that are directly attributable to the physical production. *Expenditures related to gross wages, such as, per diem, employer paid FICA, SUI, FUI, pension health and welfare contributions, and paid vacation and holiday are all included for the purposes of calculating the \$1 million wage limitation.* Payments to loan outs will qualify if the employee provides a Declaration of Texas Residency Form.

**SUMMARY:** This program is not administered on a first-come, first-served basis. *Applications are reviewed for a variety of factors including but not limited to positive economic impact, job creation, and tourism opportunities.* Texas offers a rebate of 5% - 20% based on the total qualified in-state spending, as follows: film and television projects with total in-state spend of \$250,000 but less than \$1 million earn 5%, \$1 million but less than \$3.5 million earn 10%, and \$3.5 million or more earn 20%; reality television and talk show projects with total in-state spend of \$250,000 but less than \$1 million earn 5%, \$1 million or more earn 10%; commercials with total in-state spend of \$100,000 but less than \$1 million earn 5%, \$1 million or more earn 10%; and video games with total in-state spend of \$100,000 but less than \$1 million earn 5%, \$1 million but less than \$3.5 million earn 10%, and \$3.5 million or more earn 20%. Eligible projects may apply for only one of the following Additional Grant Awards equal to 2.5% of the total in-state spending, as follows: 1) 25% of the total production days take place in an Underutilized or Economically Distressed Area (UEDA) of Texas, 2) projects that hire Texas resident veterans as 5% of their combined total paid crew and paid cast, including extras, 3) projects that spend 10% of their total eligible in-state spending on eligible expenditures during postproduction. Only one Additional Grant Award may be chosen per project and must be selected at the time of applying.

# SAN ANTONIO, TX

SAN ANTONIO FILM COMMISSION

P.O. Box 839966, San Antonio, TX 78283, [www.filmsanantonio.com](http://www.filmsanantonio.com)

KIMBERLY LEBLANC, FILM & MUSIC COMMISSIONER : 210-207-6730, [kimberly.leblanc@sanantonio.gov](mailto:kimberly.leblanc@sanantonio.gov)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
7.5% Nonpayroll Spend & Labor	Rebate	\$250k	\$100k	\$250k <sup>(1)</sup> Per Fiscal Year (10/1 – 9/30)	1 <sup>st</sup> \$1M of Each Texas Resident	No / No	Yes	Yes	None <sup>(2)</sup>	See Guidelines

<sup>(1)</sup> On an annual basis, the City of San Antonio will determine the amount of funds available for this program. <sup>(2)</sup> Subject to yearly review.

**REQUIREMENTS:** Submit a completed application and all documents requested within the application no earlier than 120 days PRIOR to the first day of principal photography in San Antonio and no later than the 12th day of principal photography; secure financing and provide proof of funding before applying; *see that at least 60% of all principal photography days occur within the Greater San Antonio Metropolitan Area*, defined as within the counties of Atascosa, Bandera, Bexar, Comal, Guadalupe, Kendall, Medina, and Wilson; at least 70% of the paid cast (including extras) and 70% of the paid crew must be Texas residents; at least 10% of the paid cast (including extras) and 10% of the paid crew must be San Antonio residents; locate the project’s principal production office and primary hotel accommodations within San Antonio’s city limits; include required logo and text in the screen credits; and submit other required deliverables within 60 days of the project’s completion.

**QUALIFIED SPEND:** *Qualified spend includes the first \$1 million of compensation (including wages, per diem, and eligible fringes) for each Texas resident for work performed in San Antonio* and payments made to companies domiciled in San Antonio for goods and services used in San Antonio that are directly attributable to the physical production.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The Supplemental San Antonio Film Incentive committee will assess the economic impact of the project, the benefit to the city for tourism, and whether the production portrays San Antonio in a positive light. Qualified projects will receive a rebate equal to 7.5% of approved San Antonio spend (as verified by the City and by producer’s provision of an independent audit completed by a Certified Public Accountant). This incentive can be paired with the Texas Moving Image Incentive Program provided by the state providing projects filming in San Antonio with a total incentive of up to 30%. *Projects that were not accepted into the state program may still be eligible for the Supplemental San Antonio Film Incentive Program (SSAI) program.* Reimbursement is generally provided within 60 days of the submission date.



# US VIRGIN ISLANDS

FILM USVI (US VIRGIN ISLANDS DEPT. OF TOURISM)  
 2318 Kronprindsens Gade, Charlotte Amalie, St. Thomas 00802, www.filmusvi.com  
 LUANA WHEATLEY, FILM DIRECTOR: 340-774-8784 ext. 2243, lawheatley@usvitourism.vi

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ACT NUMBER
10%, 15%, 17% Resident Labor	Transferable Tax Credit	No Cap	\$250k	\$2.5M Per Calendar Year	1 <sup>st</sup> \$500k of Each Resident	No / No	Yes	Yes <sup>(3)</sup>	None	Act No.7751
9% All Spend (QPE) <sup>(1)</sup> +10% Promo <sup>(2)</sup> +10% St. Croix <sup>(2)</sup>	Rebate Rebate Rebate	\$500k No Cap No Cap								

<sup>(1)</sup> Qualified Production Expenditures (QPE), as defined. <sup>(2)</sup> See SUMMARY. <sup>(3)</sup> In addition to a state-administered audit, production must provide a “best practices review” of QPE by a CPA licensed in USVI.

**REQUIREMENTS:** Be a resident production company or a non-Virgin Islands entity licensed to do business in the USVI; schedule a Pre-Application meeting with the USVI Economic Development Authority (USVIEDA) and Department of Tourism to discuss project, processes, timelines, list of CPAs, etc.; submit a complete application to the Economic Development Authority no earlier than 120 days before and no later than 30 days after the start of principal photography, along with a nonrefundable application fee of \$500; **begin production activity no later than 90 days after approval**; meet the minimum qualified spend of \$250,000; see that a minimum of 20% of the workforce (including crew, extras, actors, and up to three paid interns) are USVI residents; agree that an above-the-line crew member will be available to speak at a local school or university where practicable; and include a screen credit.

**QUALIFIED SPEND:** QPE include costs for preproduction (including scouting activities) production, and postproduction incurred in the USVI which are directly used in a qualified production activity; **the first \$500,000 of each resident employee’s (or loan out’s) salary, wage, or other compensation, including related benefits**; airfare if purchased through a USVI based travel company; insurance costs and bonding fees if purchased through an insurance

agency licensed in the USVI; and other direct costs of producing the project in accordance with generally accepted entertainment industry practices.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Priority for the rebate is given to resident production companies that impact the local economy with new money and/or promotes the destination to appropriate project demographics outside the U.S. Virgin Islands. A qualified production company may access one or more of the incentives offered. The applicable percentage for the transferable tax credit incentive is based on the percentage of USVI residents that make up the total workforce. Earn 10%, 15%, or 17% of the first \$500,000 paid to each USVI resident when the workforce is made up of 20% to 25%, 25.1% to 30%, or more than 30% of USVI residents, respectively. Additionally, a production company may earn a 9% rebate on QPE (which includes the first \$500,000 of each resident’s wage). **USVI offers a bonus equal to 10% of total QPE if an approved production includes a qualified USVI promotion PLUS another 10% of total QPE if the production activities take place in St. Croix.** Reduced hotel tax rates are also available based upon length of stay and amount spent in USVI.



INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
20% Nonpayroll Spend & Labor +5% Meet Optional Criteria <sup>(1)</sup>	Refundable Tax Credit	No Cap	≥ \$500k ≥ \$1M	\$6.79M Per Fiscal Year (7/1 – 6/30) \$12M Rural <sup>(2)</sup>	1 <sup>st</sup> \$500k of Each Resident; Nonresident's Utah Withholding Tax	No / Yes	Yes	Yes	None	S 14 ('09) H 99 ('11) S 81 ('20) S 153 ('23)
20% Nonpayroll Spend & Labor	Rebate	No Cap	≥ \$500k < \$1M	\$1.5M						

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> For fiscal year 2024, the office may issue an additional \$12 million in tax credit certificates for “rural productions” only. A “rural production” is one that shoots at least 75% of the total number of principal photography days outside the counties of Davis, Salt Lake, Utah, and Weber.

**REQUIREMENTS:** Apply PRIOR to the start of principal photography in Utah; commence principal photography within 90 days of the date of application, demonstrate the project is 100% financed and there is a plan for distribution; and meet the minimum in-state spending requirement of at least \$500,000. *Loan out companies must be registered with the Department of Commerce.*

**QUALIFIED SPEND:** Qualified spend includes: expenditures made in Utah and subject to corporate, business, income, franchise tax, or sales and use tax (notwithstanding any sales and use tax exemption allowed); salaries, wages, per diem (for nonresidents, the per diem amount above the federal rate does not qualify), and fees paid to residents and loan out companies owned by a resident. Utah uses the term “dollars left in the state” to define qualifying expenditures. As such, this term limits the amount that qualifies on payments made to nonresident workers to the income tax paid or withheld from such payments. *Payments to a loan out company owned by a nonresident do not qualify for the incentive.*

**SUMMARY:** This program is not administered on a first-come, first-served basis. Projects that spend \$500,000 to \$1 million and see that at least 75% of cast and crew are Utah residents (excluding extras and five principal cast members) may qualify for a 20% cash rebate. Productions spending \$1 million or more in-state may earn a 20% tax credit without the cast and crew percentage restriction. *There are two options available for a production to earn the additional 5% for a total of 25%.* Option 1: meet the minimum in-state spending requirement of at least \$1 million and see that at least 75% of the cast and crew (excluding extras and five principal cast members) are Utah residents. Option 2: meet the minimum in-state spending requirement of \$1 million and locate at least 75% of principal photography days in rural Utah (outside Davis, Salt Lake, Utah, and Weber counties). While there is a state funding cap of \$6.79 million per fiscal year, there is not a limit on the tax credit that may be earned by a project. Credits earned in excess of \$2 million may be paid out over multiple years (not to exceed three years). Any unused funds at the end of the fiscal year will roll over to the following year.

# VERMONT

AGENCY OF COMMERCE AND COMMUNITY DEVELOPMENT  
One National Life Drive, Davis Building—6th Floor, Montpelier, VT 05620, [www.accd.vermont.gov](http://www.accd.vermont.gov)  
SARA DEFILIPPI, DIRECTOR OF PARTNERSHIPS AND COMMUNITY ENGAGEMENT: 802-272-2633

**Vermont does not offer a state-sponsored film production incentive program at this time.**

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
15% or 20% Nonpayroll Spend & Labor <sup>(1)</sup> +10% or 20% Resident Labor <sup>(2)</sup>	Refundable Tax Credit	At the Discretion of the Film Office	\$250k	\$6.5M Per Fiscal Year (7/1 – 6/30)	1 <sup>st</sup> \$1M of Each Resident & Nonresident	No / No	Yes	Yes	12/31/26	S 1320 H 1318
Discretionary <sup>(3)</sup>	Grant		\$0	\$5M For FY 6/30/24	Discretionary	No / No	Yes	Yes	None	H 30

<sup>(1)</sup> Earn 20% on nonpayroll spend and labor if the production is filmed in an economically distressed area of Virginia. <sup>(2)</sup> Earn an additional 10% of total aggregate payroll for residents if total Virginia production costs are at least \$250,000 or an additional 20% of total aggregate payroll for residents if total Virginia production costs exceed \$1 million. <sup>(3)</sup> The terms of the grant are determined by the Governor.

**REQUIREMENTS:** *Tax credit program:* apply to the Film Office at least 30 days PRIOR to the start of principal photography in Virginia and begin production activity within 90 days of approval of the application; make a best faith effort to film at least 50% of principal photography in Virginia; meet the minimum in-state spending requirement of at least \$250,000; and submit final accounting documents within 120 days after the completion of principal photography. *Grant program:* apply at least 30 days PRIOR to the start of principal photography; publish a joint public announcement with the Governor; demonstrate 100% financing is in place at the time the grant is requested; and commence physical production within 12 months after submitting the application. Both programs require preproduction to begin within 90 days following the approval of the application.

**QUALIFIED SPEND:** For both programs, qualified spend includes: goods and services leased or purchased in Virginia from a Virginia vendor (*for goods with a purchase price of \$25,000 or more, the eligible amount is the purchase price less the fair market value at the time the production is completed*); and the first \$1 million of salary paid to each resident or nonresident or their loan out company. For the grant program, certain negotiated deliverables can be

considered for eligibility. The Credit Allocation Letter of Intent will indicate the beginning and ending dates for qualifying expenses.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Virginia offers a refundable tax credit equal to 15% or 20% of qualifying expenditures in Virginia including the first \$1 million of salary for each individual whether a resident or nonresident. An additional refundable credit equal to 10% of the total aggregate payroll for Virginia residents may be earned when total production costs in Virginia are at least \$250,000 but not more than \$1 million. This additional credit is increased to 20% of the aggregate payroll for Virginia residents when total production costs in Virginia exceed \$1 million. A production may also earn an additional 10% of payroll paid to Virginia residents employed for the first time as actors or crew members. Nontaxable fringe benefits do not qualify for the two additional resident credits but may qualify for the base credit. If a production continues for more than one year, a separate application for each tax year the production continues must be submitted. *Virginia also offers a discretionary grant program, an exemption from the state sales & use tax, currently 5.3%, and a state lodging tax exemption on hotel or motel stays of 90 or more consecutive days.*

# WASHINGTON

WASHINGTON FILMWORKS

1122 E. Pike St. #1079, Seattle, WA, 98122, [www.washingtonfilmworks.org](http://www.washingtonfilmworks.org)

AMY LILLARD, EXECUTIVE DIRECTOR: 206-264-0667, [amy@washingtonfilmworks.org](mailto:amy@washingtonfilmworks.org)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
15%, 30%, or 35% <sup>(1)</sup> 15% Certain Nonresident BTLLabor +Up to 10% Filming in Rural Area <sup>(2)</sup>	Rebate	No Cap	\$500k Film \$300k Per TV EPS \$150k Comm.	\$15M Per Calendar Year	Each Resident; Certain Nonresident Below-the-Line Earning < \$50k <sup>(3)</sup>	No / No	Yes	No	6/30/30	S 5539 S 5977 H 1914

<sup>(1)</sup> Nonpayroll spend and resident labor, see SUMMARY. <sup>(2)</sup> Located or filmed in a rural community, or that tells stories of historically excluded communities. <sup>(3)</sup> See QUALIFIED SPEND.

**REQUIREMENTS:** Submit a completed application at least five business days PRIOR to the start of principal photography in any location; be approved and enter into a contract with Washington Filmworks (WF) within two weeks of the date of the Funding Letter of Intent and before beginning any principal photography; begin principal photography within 120 days (45 days for commercials) after receiving the Funding Letter of Intent; meet the minimum in-state spending requirement of \$500,000 for “motion pictures,” \$300,000 per episode for television series, or \$150,000 for commercials; submit the “Production” Completion Package within 60 days (45 days for commercials) of completing principal photography in Washington; for a production approved for postproduction assistance, a “Postproduction” Completion Package within one year of submitting the “Production” Completion Package; **have 2 Washington residents in any of the 4 positions: Writer, Director, Producer, Lead Actor;** file a completed survey with the Department of Commerce; and provide WF with promotional materials and a viewable copy of the final production. Postproduction budgets may not exceed 30% of the total qualified Washington state spend. There is a \$5,000 administrative review fee for motion pictures and episodic series (fee applies to the review of each episode) and \$2,500 for commercial productions.

**QUALIFIED SPEND:** Qualified spend consists of: nonpayroll expenditures incurred in Washington during preproduction, production, and postproduction; salaries or wages, fringe benefits, health insurance, and retirement benefits of residents; and labor costs of certain nonresident below-the-line workers earning \$50,000 or less but only if at least 85% of the production’s workforce consists of Washington residents. **Compensation for nonresident: above-the-line workers, production assistants, executive assistants, and extras does not qualify.** Preproduction expenditures incurred up to three months prior to the date of the Funding Letter of Intent for motion pictures/television projects (six weeks for commercials) will be considered for funding assistance.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Funding is based on the economic opportunities for Washington communities and businesses. The incentive program provides a rebate of up to: 15% for commercials, 30% for “motion pictures” (as defined) and TV series with less than six episodes, and 35% for TV series with at least six episodes. **WF also offers a program for small motion picture productions.** This incentive program has been extended thru June 30, 2030.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ENACTED BILL NUMBER
27% Nonpayroll Spend & Labor +4% Employ 10 or More Residents <sup>(1)</sup>	Transferable Tax Credit	No Cap	\$50k	No Cap	Each Resident & Nonresident Subject to West Virginia Tax	No / Yes	Yes	Yes	12/31/27	H 2096

<sup>(1)</sup> Earn an additional 4% of total qualified expenditures if 10 or more West Virginia residents are part of the full-time employees or apprentices working in the state.

**REQUIREMENTS:** Submit an application to the Department of Economic Development as far in advance as possible prior to the first expenditure in West Virginia; register the production company with the Secretary of State; begin principal photography within 120 days of approval; agree in writing to pay all obligations the eligible company has incurred in West Virginia; delay filing a claim for the tax credit authorized, until the Department of Economic Development delivers written notification to the Tax Commissioner that the eligible company has fulfilled all requirements for the credit; recognize the state of West Virginia in the end credit roll; and meet the minimum in-state spending requirement of at least \$50,000 in a calendar year. *Productions seeking an increase in the amount of tax credits for an approved project shall submit an application for modification to the Department of Economic Development for consideration.*

**QUALIFIED SPEND:** Qualified spend includes direct production expenditures incurred in West Virginia or with a West Virginia vendor; payment of wages, fees, and costs for related fringe benefits provided for talent, management, or labor that are subject to West Virginia income tax; and payments to a loan out company, if the loan out company is subject to West Virginia income tax and the performing artist receiving payments from the loan out company is subject to West Virginia income tax. *Qualified costs incurred prior to the approval of an application are eligible for the incentive if approved.*

**SUMMARY:** This program is administered on a first-come, first-served basis. West Virginia provides for a base transferable tax credit equal to 27% of direct production expenditures that occur in West Virginia. *An additional 4% may be earned on the total qualified expenditures if 10 or more West Virginia residents, including talent and above-the-line and below-the-line crew, are employed full-time or as apprentices working in the state.* The minimum spend requirement is \$50,000 in a calendar year and all claims must be accompanied by an expense verification report that utilizes agreed upon procedures and is prepared by an independent certified public accountant. This program does not have an annual funding cap nor a cap on the amount of the credit a single project may earn. The Tax Commissioner shall not seek recourse from the transferee for any portion of the tax credit that may be subsequently disqualified. Production companies may also take advantage of other incentives, such as, exemption from the West Virginia consumers sales and service tax, use tax on qualified purchases and rentals, and exemption from local hotel and occupancy taxes on stays in excess of 30 consecutive days per person/room (exemption begins on the 31st day).

# WISCONSIN

FILM WISCONSIN

211 N. Broadway Street, Green Bay, WI 54303, [www.filmwisconsin.net](http://www.filmwisconsin.net)

JAY SCHILLINGER, PRESIDENT: 920-360-8827, [info@filmwisconsin.net](mailto:info@filmwisconsin.net)

**Wisconsin does not offer a state-sponsored film production incentive program at this time.**

**We get things done  
so you can create**



# WYOMING

WYOMING FILM OFFICE

5611 High Plains Road, Cheyenne, WY 82007, [www.travelwyoming.com/film](http://www.travelwyoming.com/film)

CHARLES LAMMERS, MANAGER: 307-777-7777, [charles.lammers@wyo.gov](mailto:charles.lammers@wyo.gov)

**Wyoming does not offer a state-sponsored film production incentive program at this time.**

At the time of publication, Wyoming has proposed legislation to create a film incentive program. Check our website for up to date information.



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the TIP Guide directly on your phone**



**Cast & Crew**

INTERNATIONAL



# PROJECTS AT-A-GLANCE: INTERNATIONAL

PROJECTS

COUNTRY	ANIMATION	AWARD SHOWS	COMMERCIALS	DIRECT TO STREAMING	DOCUMENTARIES	E-SPORTS	GAME SHOWS	INDUSTRY/ CORPORATE TRAINING	INFOMERCIALS	INTERACTIVE MEDIA & VIDEO GAMES	INTERACTIVE WEBSITE	INTERNET BROADCASTS	MUSIC VIDEOS	POSTPRODUCTION (STANDALONE)	REALITY SHOWS	TALK SHOWS	THEATRICAL STAGE PRODUCTIONS	TRAILERS	WEBISODES
Australia	Yes	No	No	(1)	Yes	No	No	No	No	No	No	Yes	No	Yes	(2)	No	No	(8)	No
Canada—Federal	Yes	No	No	Yes	Yes	No	No	No	No	No	No	(1)	(1)	Yes	(1)	No	No	No	Yes
Alberta	Yes	(1)	No	Yes	Yes	No	No	No	No	(3)	No	No	No	No	No	No	No	(1)	(1)
British Columbia	Yes	No	No	Yes	Yes	No	No	No	No	No	No	(5)	No	Yes	(5)	No	No	No	Yes
Manitoba	Yes	No	No	Yes	Yes	No	No	No	No	(6)	(6)	(1)	No	(1)	(1)	No	No	No	Yes
New Brunswick	Yes	No	No	Yes	Yes	No	No	No	No	No	Yes	Yes	No	Yes	Yes	No	(15)	No	Yes
Newfoundland & Labrador	Yes	No	No	(5)	Yes	No	No	No	No	(5)	No	(1)	No	Yes	(1)	No	No	No	(1)

(1) Case-by-case; contact the film office to evaluate project criteria. (2) May qualify for the Location or PDV Offset. (3) Interactive Media qualifies; video games do not qualify. (4) Qualifies for the Travel Rebate only. (5) Contact film office for definition. (6) May qualify for the Interactive Digital Media Tax Credit. (7) Qualifies if it meets the requirements for feature films or TV series. (8) Qualifies if in conjunction with a qualifying project. (9) Qualifies if scripted and fictional. (10) Must be a feature film, short film, or “TV” movie; episodic series are not eligible. (11) Qualifies if for international distribution. (12) Qualifies if project is based on timeless theme and does not merely report information. (13) Only television documentaries qualify. (14) Qualifies only live-action VFX costs if 15% of all shots are digitally processed in France and 50% of all postproduction spend is incurred in France. (15) Qualifies under a separate incentive program. (16) Qualifies only standalone VFX costs.

# PROJECTS AT-A-GLANCE: INTERNATIONAL

PROJECTS

COUNTRY	ANIMATION	AWARD SHOWS	COMMERCIALS	DIRECT TO STREAMING	DOCUMENTARIES	E-SPORTS	GAME SHOWS	INDUSTRY/ CORPORATE TRAINING	INFOMERCIALS	INTERACTIVE MEDIA & VIDEO GAMES	INTERACTIVE WEBSITE	INTERNET BROADCASTS	MUSIC VIDEOS	POSTPRODUCTION (STANDALONE)	REALITY SHOWS	TALK SHOWS	THEATRICAL STAGE PRODUCTIONS	TRAILERS	WEBISODES
Northwest Territories	Yes	No	(4)	Yes	Yes	No	No	No	No	Yes	No	No	Yes	(1)	Yes	No	No	Yes	Yes
Nova Scotia	No	No	No	Yes	Yes	No	No	No	No	No	No	Yes	Yes	Yes	No	No	No	No	Yes
Ontario	Yes	No	No	Yes	Yes	No	No	No	No	(6)	(6)	No	No	Yes	(1)	No	No	No	(6)
Prince Edward Island	No	No	No	Yes	Yes	No	No	No	No	(15)	No	No	No	Yes	(1)	No	No	No	Yes
Québec	Yes	No	No	Yes	Yes	No	No	No	No	No	No	Yes	No	Yes	No	No	No	No	Yes
Saskatchewan	Yes	No	No	Yes	Yes	No	No	No	No	Yes	No	Yes	Yes	(1)	Yes	No	(15)	(1)	No
Yukon	(1)	No	No	Yes	Yes	No	No	No	No	(1)	(1)	No	Yes	Yes	Yes	No	No	(1)	(1)
Colombia	Yes	No	Yes	Yes	Yes	No	No	No	Yes	Yes	No	(10)	Yes	Yes	Yes	No	No	No	Yes
Croatia	Yes	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No

(1) Case-by-case; contact the film office to evaluate project criteria. (2) May qualify for the Location or PDV Offset. (3) Interactive Media qualifies; video games do not qualify. (4) Qualifies for the Travel Rebate only. (5) Contact film office for definition. (6) May qualify for the Interactive Digital Media Tax Credit. (7) Qualifies if it meets the requirements for feature films or TV series. (8) Qualifies if in conjunction with a qualifying project. (9) Qualifies if scripted and fictional. (10) Must be a feature film, short film, or "TV" movie; episodic series are not eligible. (11) Qualifies if for international distribution. (12) Qualifies if project is based on timeless theme and does not merely report information. (13) Only television documentaries qualify. (14) Qualifies only live-action VFX costs if 15% of all shots are digitally processed in France and 50% of all postproduction spend is incurred in France. (15) Qualifies under a separate incentive program. (16) Qualifies only standalone VFX costs.

# PROJECTS AT-A-GLANCE: INTERNATIONAL

PROJECTS

COUNTRY	ANIMATION	AWARD SHOWS	COMMERCIALS	DIRECT TO STREAMING	DOCUMENTARIES	E-SPORTS	GAME SHOWS	INDUSTRY/ CORPORATE TRAINING	INFOMERCIALS	INTERACTIVE MEDIA & VIDEO GAMES	INTERACTIVE WEBSITE	INTERNET BROADCASTS	MUSIC VIDEOS	POSTPRODUCTION (STANDALONE)	REALITY SHOWS	TALK SHOWS	THEATRICAL STAGE PRODUCTIONS	TRAILERS	WEBISODES
Czech Republic	Yes	No	No	Yes	Yes	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No
Dominican Republic	Yes	No	No	Yes	Yes	No	No	No	No	No	No	No	Yes	No	Yes	No	No	No	No
France	Yes	No	No	(9)	No	No	No	No	No	(3)	No	(9)	No	(14)	No	No	No	No	(9)
Georgia	Yes	No	Yes	Yes	Yes	No	No	No	No	No	No	No	Yes	No	Yes	No	No	No	No
Germany	Yes	No	No	(13)	Yes	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No
Hungary	Yes	No	No	(1)	Yes	No	No	No	No	(1)	No	No	No	Yes	No	No	No	No	No
Iceland	Yes	No	No	Yes	Yes	No	No	No	No	No	No	No	No	Yes	No	No	No	No	(6)
Ireland	Yes	No	No	Yes	Yes	No	No	No	No	Yes	No	No	No	Yes	No	No	No	No	No
Italy	Yes	No	No	Yes	Yes	No	No	No	No	No	No	No	No	(1)	No	No	No	No	No

(1) Case-by-case; contact the film office to evaluate project criteria. (2) May qualify for the Location or PDV Offset. (3) Interactive Media qualifies; video games do not qualify. (4) Qualifies for the Travel Rebate only. (5) Contact film office for definition. (6) May qualify for the Interactive Digital Media Tax Credit. (7) Qualifies if it meets the requirements for feature films or TV series. (8) Qualifies if in conjunction with a qualifying project. (9) Qualifies if scripted and fictional. (10) Must be a feature film, short film, or "TV" movie; episodic series are not eligible. (11) Qualifies if for international distribution. (12) Qualifies if project is based on timeless theme and does not merely report information. (13) Only television documentaries qualify. (14) Qualifies only live-action VFX costs if 15% of all shots are digitally processed in France and 50% of all postproduction spend is incurred in France. (15) Qualifies under a separate incentive program. (16) Qualifies only standalone VFX costs.

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Malaysia	Yes	No	No	Yes	Yes	No	Yes	No	No	No	No	No	No	Yes	Yes	No	No	Yes	Yes
Malta	Yes	No	No	Yes	(12)	No	Yes	No	No	No	No	No	No	(16)	Yes	No	No	No	No
New Zealand	Yes	No	No	Yes	Yes	No	(1)	No	No	No	No	Yes	No	Yes	Yes	No	No	(8)	Yes
South Africa	Yes	No	No	Yes	Yes	(1)	No	No	No	No	No	No	No	Yes	No	No	(1)	No	No
South Korea	No	No	No	Yes	Yes	No	No	No	No	No	No	No	No	No	Yes	No	No	No	Yes
Spain	Yes	(1)	(1)	Yes	Yes	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Canary Islands	Yes	(15)	(15)	Yes	Yes	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	Yes	(1)	(15)	(15)	(15)	(15)
United Kingdom—Film	Yes	No	No	(1)	Yes	No	No	No	No	(15)	No	No	No	Yes	No	No	(15)	No	No
United Kingdom—High-End TV	(15)	No	No	Yes	Yes	No	No	No	No	(15)	No	Yes	No	Yes	No	No	(15)	No	No

(1) Case-by-case; contact the film office to evaluate project criteria. (2) May qualify for the Location or PDV Offset. (3) Interactive Media qualifies; video games do not qualify. (4) Qualifies for the Travel Rebate only. (5) Contact film office for definition. (6) May qualify for the Interactive Digital Media Tax Credit. (7) Qualifies if it meets the requirements for feature films or TV series. (8) Qualifies if in conjunction with a qualifying project. (9) Qualifies if scripted and fictional. (10) Must be a feature film, short film, or “TV” movie; episodic series are not eligible. (11) Qualifies if for international distribution. (12) Qualifies if project is based on timeless theme and does not merely report information. (13) Only television documentaries qualify. (14) Qualifies only live-action VFX costs if 15% of all shots are digitally processed in France and 50% of all postproduction spend is incurred in France. (15) Qualifies under a separate incentive program. (16) Qualifies only standalone VFX costs.

# INCENTIVES AT-A-GLANCE: INTERNATIONAL

INCENTIVES

COUNTRY	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	LEGISLATION
Australia	40% or 30% Producer Offset (PO)* 30% Post, Digital, Visual Effects Offset (PDV)* 30% Location Offset (LO)*	Refundable Tax Credit	No Cap	500k Feature / 1M TV* 500k* 20M (and 1.5M Avg. Per Hour TV)*	No Cap	Each Resident & Nonresident*	No / No	Yes	None	ITAA 1997— Division 376
Canada— Federal	16% Resident Labor	Refundable Tax Credit	No Cap	> 1M Film* TV ≥ 30 Min. > 200k* TV < 30 Min. > 100k*	No Cap	Each Resident	No / No	No	None	Section 125.5 Regulation Section 9300
Alberta	22% or 30% Nonpayroll Spend & Resident Labor*	Refundable Tax Credit	No Cap	500k*	125M FY 3/31/24	Each Resident	NA / NA	Yes	None	See Guidelines
British Columbia	28% Resident Labor + 6% Regional + 6% Distant +16% DAVE (Labor)	Refundable Tax Credit	No Cap	> 1M Film / MOW* TV ≥ 30 Min. > 200k* TV < 30 Min. > 100k*	No Cap	Each Resident	No / No	No	None	Part 5 BC OIC 520
Manitoba	45% - 65% Labor or 30% - 38% All Spend	Refundable Tax Credit	No Cap	0	No Cap	Each Resident & "Deemed" Nonresident BTL*	No / No	No*	None	Section 7.5(1)—7.9

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# INCENTIVES AT-A-GLANCE: INTERNATIONAL

INCENTIVES

COUNTRY	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	LEGISLATION
New Brunswick	25% All Spend* or 40% Eligible Labor*	Grant	1.5M Films/TV*	0	5M FY 3/31/24	Each Resident & "Deemed" Nonresident BTL*	No / No	Yes*	None	See Guidelines
Newfoundland & Labrador	40% Nonpayroll Spend & Labor	Refundable Tax Credit	10M Per 12-Month Period	0	No Cap	Each Resident & Nonresident	No / No	Yes	None	Section 45 Reg. 31/23
Northwest Territories	25% Nonpayroll Spend & Below-the-Line Labor +15% Recognized Positions* +15% Spend o/s City of Yellowknife  10% and 35% Travel*	Rebate	No Cap  15k	60k	100k FY 3/31/24	Each Resident BTL	No / No	No	None	See Guidelines
Nova Scotia	25% Nonpayroll Spend & Resident Labor* + 2% Regional Bonus* + 1% Shooting Day Bonus* +1.5% - 3% Local Content*	Rebate	10M	25k	39M FY 3/31/24*	Up to 150k Rebate Per Resident	No / No	Yes*	None	See Guidelines

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# INCENTIVES AT-A-GLANCE: INTERNATIONAL

INCENTIVES

COUNTRY	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	LEGISLATION
Ontario	21.5% OPSTC Nonpayroll Spend & Labor*  +18% OCASE Labor*	Refundable Tax Credit	No Cap	> 1M Film / MOW* > 200k TV ≥ 30 Min.* > 100k TV < 30 Min.*	No Cap	Each Resident	No / No	No	None	Section 92 Section 90
Prince Edward Island	32% Nonpayroll Spend & Labor + 1% PEI Production Bonus* + 2% Series Production Bonus	Rebate	No Cap	25k	Discretionary	Each Resident & "Deemed" Nonresident BTL	No / No	Yes*	3/31/24	See Guidelines
Québec	20% Nonpayroll Spend & Labor +16% CASE Labor*	Refundable Tax Credit	No Cap	250k*	No Cap	Each Resident & Nonresident*	No / No	No	None	1129.8.36.0.0.4 1129.8.36.0.0.6
Saskatchewan	25% Nonpayroll Spend & Resident Labor +10% Frequent Filming Bonus* +5% Rural Bonus* +5% Saskatchewan Postproduction Bonus*	Grant	5M	0	12M FY 3/31/24	Each Resident	No / No	Yes*	None	See Guidelines

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# INCENTIVES AT-A-GLANCE: INTERNATIONAL

INCENTIVES

COUNTRY	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	LEGISLATION
Yukon	25% Nonpayroll Spend & Labor +10% Resident Labor* + 5% Yukon Ownership	Rebate	No Cap	0	940k Per Fiscal Year (4/1 – 3/31)	Each Resident & Nonresident Trainer*	No / No	Yes*	None	See Policy Rules
Colombia	40%* Audiovisual Services - FFC 20%* Logistical Services - FFC	Rebate	3.5B	1,800 SMLMV	2.48M YE 12/31/24	Each Resident	NA / NA	Yes	7/9/32	Law 1556 of 2012
	35%* CINA	Transferable Tax Credit	None	1,800 SMLMV	79.5M YE 12/31/24	Each Resident	NA / NA	Yes	7/9/32	Decree 474 of 2020
Croatia	25% Nonpayroll Spend & Labor +5% Regional*	Rebate	5M*	2M Film 1M TV Film 750k Per EPS 300k Documentary*	120M Per Calendar Year	Croatian Tax Residents	No / No	Yes	12/31/26	NN 61/2018 NN 70/2019 NN 114/22 NN 152/22
Czech Republic	20% Nonpayroll Spend & Labor 66% of Nonresident Withholding Tax*	Rebate	150M	15M Film/TV/Anim. 8M TV-Per EPS 2M Documentary 1M Anim.-Per EPS	1.2B* Thru Calendar Year 2024	Each Resident; 66% of Nonresident Withholding Tax*	No / No	Yes	None	496/2012
Dominican Republic	25% Nonpayroll Spend & Labor	Transferable Tax Credit	No Cap	500k	No Cap	Each Resident & Nonresident	Yes 27%* / Yes	Yes	None	Law 108-10

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# INCENTIVES AT-A-GLANCE: INTERNATIONAL

INCENTIVES

COUNTRY	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	LEGISLATION
France	30% Nonpayroll Spend & Labor +10% VFX Bonus	Refundable Tax Credit	30M	250k or ≥ 50% of Budget if < 500k	No Cap	Each Below-the-Line French/European Resident or Citizen	No / No	Yes	None	Article 220 Quaterdecies of General Tax Code, No. II-860
Georgia	20% Nonpayroll Spend & Labor +2% - 5% Promotional	Rebate	5M*	500k Film/TV Series 300k Documentary 100k Animation	No Cap	Each Citizen; Certain Non-Citizens Paying Georgia Tax*	No / Yes	Yes	None	Resolution N365
Germany	20% DFFF I +5%*	Grant	4M	2M Animated Film* 1M Film* 200k Documentary*	Discretionary	Each Resident & Nonresident Subject to Tax	No / No	Yes*	None	See Guidelines
	25% DFFF II	Grant	25M	≥ 8M German Spend (Film) ≥ 2M German Spend (Anim. Film) and Total Budget ≥ 20M	Discretionary		No / No	Yes*	None	See Guidelines
Hungary	30% Nonpayroll Spend & Labor	Rebate	No Cap	0	300B Thru 12/31/24	Each Resident & Each Nonresident*	No / No	Yes*	12/31/24	Act II of 2004 on Motion Picture

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# INCENTIVES AT-A-GLANCE: INTERNATIONAL

INCENTIVES

COUNTRY	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	LEGISLATION
Iceland	25% Nonpayroll Spend & Labor	Rebate	No Cap	0	No Cap	Each Resident & Nonresident Subject to Tax	No / Yes	Yes*	12/31/25	43/1999 58/2016 76/2022
	35% Nonpayroll Spend & Labor*	Rebate	No Cap	350M	No Cap					
Ireland	32% Nonpayroll Spend & Labor* +2% Regional Uplift*	Refundable Tax Credit	No Cap*	250k*	No Cap	Each Resident & Nonresident Subject to Tax	Yes 20%* / No	No	None	Section 481 Reg 119 2019 Reg 120 2019 Reg 358 2019
Italy	40% Nonpayroll Spend & Labor	Transferable Tax Credit	20M*	0	746M Per Calendar Year	Each Resident & Nonresident Subject to Tax	No / No	Yes	None	Finance Law of 2016 No. 220/2016 Decree 4/2/21 Decree 10/21/22
Malaysia	30% Nonpayroll Spend & Labor +1% - 5% Bonus*	Rebate	No Cap	5M Film/TV 1M Post Only	No Cap	1 <sup>st</sup> 7.5M of Each Resident & Nonresident*	No / No	Yes	None	See Guidelines

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# INCENTIVES AT-A-GLANCE: INTERNATIONAL

INCENTIVES

COUNTRY	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	LEGISLATION
Malta	30% Nonpayroll Spend & Labor +5% Local Facilities* +5% Local Resources*	Rebate	No Cap	100k	No Cap	Each Resident & Nonresident*	Yes* / No	Yes	12/31/28*	Act No. VII of 2005 L.N. 47 of 2015 L.N. 67 of 2019 L.N. 48 of 2021 L.N. 16 of 2023 L.N. 17 of 2023 L.N. of 2024
	50% Difficult Audiovisual Work*			50k DAW						
New Zealand	20% Nonpayroll Spend & Labor* +5% Uplift*	Rebate	No Cap	15M Film* 4M TV/Other*	No Cap	Each Resident & Nonresident*	No / No	Yes	None	See NZSPR Criteria
	20% PDV (Post, Digital, and Visual Effects)	Rebate	No Cap	250k PDV*	No Cap					
South Africa	25% QSAPE +5%*	Rebate	50M	15M*	No Cap	Each Citizen	Yes 15% / No	Yes	None	See Guidelines
	20% QSAPPE +2.5% or 5%*	Rebate	50M	1.5M	No Cap	Each Citizen	Yes 15% / No	Yes	None	
South Korea	20% Nonpayroll Spend & Labor*	Rebate	200M	≥ 100M ≤800M	324M Per Calendar Year	Each Resident	No / No	Yes	None	See Guidelines
	25% Nonpayroll Spend & Labor*	Rebate	200M	> 800M						

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# INCENTIVES AT-A-GLANCE: INTERNATIONAL

INCENTIVES

COUNTRY	INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	AUDIT REQ'D	SUNSET DATE	LEGISLATION
Spain	30%, 25% Nonpayroll Spend & Labor*	Refundable Tax Credit	20M/10M*	2M*	No Cap	Each Resident & Nonresident Subject to Tax*	No / No	No	None	Article 36.2 Law 27/2014 Royal Decree 634/2015
Canary Islands, Spain	50%, 45% Nonpayroll Spend & Labor*	Refundable Tax Credit	36M/18M*	2M*	50M	Each Resident & Nonresident Subject to Tax	No / No	No	None	Article 36.2 Law 27/2014
United Kingdom -Film	25.5% Nonpayroll Spend & Labor*	Refundable Tax Credit	80% of total UK Core Expenditure	10% UK Core Expenditure	No Cap	Each Resident & Nonresident	No / No	Yes*	None	Finance Act 2006—C.3, Sch.4, & Sch.5
United Kingdom —High-End TV	25.5% Nonpayroll Spend & Labor*	Refundable Tax Credit	80% of total UK Core Expenditure	10% UK Core Expenditure & £1M Spend Per Broadcast Hour	No Cap	Each Resident & Nonresident	No / No	Yes*	None	CTA 2009— Part 15A

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# AUSTRALIA

AUSFILM – LOS ANGELES OFFICE

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM QAPE (AUD)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
40% or 30% Producer Offset (PO) <sup>(1)</sup> 30% Post, Digital, Video Offset (PDV) <sup>(1)</sup> 30% Location Offset (LO) <sup>(1)</sup>	Refundable Tax Credit	No Cap	500k Feature / 1M TV <sup>(2)</sup> 500k <sup>(2)</sup> 20M (and 1.5M Avg. Per Hour TV <sup>(2)</sup>	No Cap	Each Resident & Nonresident <sup>(3)</sup>	No / No	No	Yes	None	ITAA 1997— Division 376

<sup>(1)</sup> PO is equal to 40% of Qualifying Australian Production Expenditure (QAPE) for theatrical feature films and 30% for nontheatrical such as television drama or documentary series/seasons, single episode and non-theatrical dramas and documentary (including features released only on DVD or on-line), and short-form animation; PDV is equal to 30% of QAPE related to post, digital, and visual effects production; LO is for international productions filming in Australia and is equal to 30% of QAPE. <sup>(2)</sup> AUD 500k (approximately USD 317,000) for feature films or AUD 1 million for TV series (plus a minimum QAPE per hour of AUD 500k) for the PO; AUD 500k for the PDV Offset; and AUD 20 million for films and TV series (plus an average of AUD 1.5 million per hour for TV series). <sup>(3)</sup> See QUALIFIED SPEND for nonresident labor requirement.

**REQUIREMENTS:** Generally, be a qualifying entity; obtain a certificate of eligibility; and meet the minimum QAPE requirements. For the PO: demonstrate the project has Significant Australian Content (SAC); upon completion of the project, submit a final certificate application along with a DVD of the production and required documents; and, other than a drama series, a TV series may earn the incentive on only the first 65 commercial hours of content. For the LO: complete the entire production for a TV series that is predominantly digital animation within 36 months; complete principal photography for a live action feature or TV series that is not predominantly animation within 12 months; meet minimum training obligations or contribute to the broader workforce and infrastructure capacity of the sector; and use one or more Australian providers to deliver post, digital and visual effects for the production. **For the LO and PDV: submit a final certificate application once QAPE or QAPE related to PDV has ceased being incurred; and within 30 days of the project's completion, submit a DVD of the production to the Minister.**

**QUALIFIED SPEND:** QAPE includes costs incurred during all phases of production for goods and services provided in Australia. **To qualify wages for nonresident crew (not cast) as QAPE, the nonresident must have worked on the production in Australia for at least 14 consecutive**

**nights.** Each visit is measured separate. For the PO, in limited circumstances some expenses incurred during principal photography in a foreign country may qualify (except for a TV pilot) if the payment was made to an Australian resident or business and the subject matter of the film reasonably requires the foreign location to be used in principal photography; and qualifying above-the-line costs are capped at 20% of the project's total production expenditure (excluding non-feature documentaries). The Goods and Services Tax (GST) does not qualify as QAPE.

**SUMMARY:** This program is administered on a first-come, first-served basis. **Projects may only access one Offset: e.g., a project accessing the PO or PDV offset may not apply for the LO.** The PDV offset is available to projects not filmed in Australia. Official co-productions are not subject to the SAC requirements. Upon final certification, the production company may claim the tax credit in the income tax year (7/1 – 6/30) in which the film was completed or when QAPE has stopped being incurred. Until the Australian Government finalizes the requirements for the LO program (expected by June 30, 2024), please check with the Office of the Arts if you plan to take advantage of the LO program.

# CANADA - FEDERAL

CANADIAN AUDIO-VISUAL CERTIFICATION OFFICE (CAVCO)  
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 SCOTT WHITE, DIRECTOR: 888 433 2200, pch.bcpac-cavco.pch@canada.ca

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (CAD)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
16% Resident Labor	Refundable Tax Credit	No Cap	> 1M Film <sup>(1)</sup> TV ≥ 30 Min. > 200k <sup>(2)</sup> TV < 30 Min. > 100k <sup>(2)</sup>	No Cap	Each Resident	No / No	No	No	None	Section 125.5 Regulation Section 9300

<sup>(1)</sup> Global minimum spend. <sup>(2)</sup> Global minimum spend per episode.

**REQUIREMENTS:** Be a taxable Canadian entity; have a permanent establishment in Canada; be primarily in the business of film/video production or film/video production services; own the production's copyright during the production period or have a direct contract with the owner of the copyright; *submit an application for an Accreditation Certificate along with a Canadian Dollar (CAD) 5,000 administrative fee to CAVCO any time after the production's budget is locked and a detailed synopsis of the production can be provided;* during the 24-month period after the start of principal photography anywhere, meet the appropriate global minimum spending requirement of more than CAD 100,000 (approximately USD 74,000) per episode for productions less than 30 minutes, more than CAD 200,000 per episode for productions 30 minutes or longer, or more than CAD 1 million for feature films or any other productions; and file a tax return accompanied by the Accreditation Certificate and other required documents.

**QUALIFIED SPEND:** *Qualified Canadian labor includes salaries paid to Canadian residents or taxable Canadian corporations for services provided in Canada and incurred from the final script stage to the end of the postproduction stage.* Costs which are not eligible include the salaries of nonresidents, the cost of advertising, marketing, promotion, market research, and any amount related in any way to another film or video production.

**SUMMARY:** This incentive program is administered on a first-come, first-served basis. The Film or Video Production Service Tax Credit (PSTC) is a refundable tax credit equal to 16% of qualified Canadian labor expenditures that were incurred in Canada (reduced by any other assistance received, such as the provincial incentives). *A corporation must have an Accreditation Certificate before it can apply for the tax credit.* The Canada Revenue Agency will determine the amount of the tax credit a production company is entitled to after a tax return and the required documentation is filed.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (CAD)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
22% or 30% Nonpayroll Spend & Resident Labor <sup>(1)</sup>	Refundable Tax Credit	No Cap	500k <sup>(2)</sup>	125M FY 3/31/24	Each Resident	NA / NA	Yes	Yes	None	See Guidelines

<sup>(1)</sup> For the 30%, see REQUIREMENTS. <sup>(2)</sup> Minimum worldwide budget.

**REQUIREMENTS:** *PRIOR to beginning principal photography in Alberta, submit an online application to the Economic Development, Trade and Tourism Ministry;* be incorporated in Alberta, registered as an extra-provincial company in Alberta and/or continued as an Albertan company through a Certificate of Continuance; be in good standing with the Corporate Registry; not be exempt from paying taxes under the Alberta Corporate Tax Act (or be controlled by a corporation that is); meet the minimum total production budget of at least CAD 500,000 (approximately \$370,000 USD); BEGIN principal photography no later than six months from receiving the Authorization Letter; submit a final tax credit claim within 42 months of receiving the Authorization Letter; and ensure that each Alberta-based individual completes and signs the Individual Residency Declaration. In addition to the basic eligibility requirements, productions applying for a 30% tax credit must also; be owned (at least 50%) by Alberta-based shareholders; have at least one Alberta-based producer with a single card credit recognition; have the production's copyright held, at least in part, by an Alberta-based individual, partnership, or corporation at the time of application and for a minimum of 10 years following the completion of production; and spend at least 60% of the total production costs in Alberta or spend at least 70% of the total production salary or wages on Alberta-based individuals.

**QUALIFIED SPEND:** Qualified production costs generally include all expenditures where goods or services are purchased, used or consumed in Alberta and are considered an essential cost incurred as a normal part of business, and resident labor. Invoices or proof of payment for all production costs must be maintained and provided to the program upon request. *Goods or services cannot be purchased from an Alberta company that has sub-contracted the procurement of the goods or services to out-of-province individuals or organizations.* Only expenses listed on the Eligible Alberta Cost Worksheet or those approved in an advanced ruling will be eligible.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Funding will be awarded based on a number of factors including the project's economic impact to the province and the film industry in Alberta. The Economic Development, Trade and Tourism Ministry offers a refundable tax credit of 22% or 30% on eligible Alberta costs. The program is funded at CAD 125 million for the fiscal year ending March 31, 2024, CAD 105 million for the fiscal year ending March 31, 2025, and 105 CAD million for the fiscal year ending March 31, 2026. *Unused funds do not roll over to the next fiscal year.*

# BRITISH COLUMBIA

CREATIVE BC

7 West 6th Avenue, Vancouver, BC V5Y 1K2, [www.creativebc.com](http://www.creativebc.com)

ROBERT WONG, VICE PRESIDENT: 604 730 2236, [bwong@creativebc.com](mailto:bwong@creativebc.com)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (CAD)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
28% Resident Labor + 6% Regional + 6% Distant +16% DAVE (Labor)	Refundable Tax Credit	No Cap	> 1M Film / MOV <sup>(1)</sup> TV ≥ 30 Min. > 200k <sup>(2)</sup> TV < 30 Min. > 100k <sup>(2)</sup>	No Cap	Each Resident	No / No	No	No	None	Part 5 BC OIC 520

<sup>(1)</sup> Total global minimum spend (TGMS) for single productions. <sup>(2)</sup> TGMS per episode for television series or pilots only. There is no TGMS requirement for digital animation or visual effects productions of less than 30 minutes.

**REQUIREMENTS:** Submit an application online for pre-certification with Creative BC within 120 days of incurring the first qualifying labor expenditure in BC; be a taxable Canadian entity; have a permanent establishment in BC; be primarily in the business of film or video production; **own the production's copyright during the production period or have a direct contract with the copyright's owner;** submit a Production Services Tax Credit Program (PSTC) application along with an administration fee of CAD 10,000 (plus GST) to Creative BC to receive an Accreditation Certification letter, which must be submitted to the Canada Revenue Agency (CRA), along with all other records, within 18 months from the project's taxable yearend—the CRA will not process claims that are filed late; and meet the TGMS of more than CAD 100,000 (approximately USD 74,000) per episode for episodes or pilots that are less than 30 minutes, or more than CAD 200,000 per episode for those that are 30 minutes or longer. In all other production cases, the TGMS is more than CAD 1 million. For the Digital Animation, Visual Effects, and postproduction (DAVE) credit, more than 50% of the effect must have been created using digital technology.

**QUALIFIED SPEND:** Qualified spend includes amounts incurred by a corporation in BC from the final script stage to the end of postproduction including: **salaries or wages paid to BC residents during the year or within 60 days after the end of the taxable year;** and payments for services to BC individuals, Canadian taxable corporations (loan out companies, proprietorships,

partnerships, and personal service corporations) for services provided by BC residents that are attributable to the production. If a pre-certification form is not submitted within 120 days, production companies are unable to claim any labor expenditures incurred prior to the filing date of the pre-certification form.

**SUMMARY:** This program is administered on a first-come, first-served basis. **British Columbia's PSTC Program offers four distinct labor-based tax credits which, if the production qualifies, may be combined:** Basic (Resident Labor), Regional, Distant, and DAVE. The production must be eligible for the basic credit in order to access the Regional, Distant, or DAVE credits. Production companies may earn a refundable tax credit equal to 28% of qualified BC labor plus an additional 6% of eligible labor for each of the following: (1) filming more than 50% of BC principal photography (PP) and a minimum of five days outside the designated Vancouver area (Regional); (2) filming at least one day of BC principal photography at a distant location as defined (Distant). The production must be eligible for the Regional credit in order to access the Distant credit. Both the Regional and Distant credits are prorated by the number of PP days in the required area over the total number of PP days done in BC. Production companies may also earn the DAVE credit equal to an additional 16% of qualified BC labor that is directly attributable to digital animation, visual effects, or postproduction activities.



INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
45% - 65% Labor or 30% - 38% All Spend	Refundable Tax Credit	No Cap	0	No Cap	Each Resident & “Deemed” Nonresident Below-The-Line <sup>(1)</sup>	No / No	Yes	No <sup>(2)</sup>	None	Section 7.5(1)–7.9

<sup>(1)</sup> Approved nonresident below-the-line labor may qualify under the deeming provision if hired due to a lack of willing and/or qualified Manitoba crew. <sup>(2)</sup> If Manitoba Film & Music is an equity investor and the production budget is: > CAD 500,000 (approximately USD 370,000) an audit is required; ≥ CAD 200,000 but ≤ CAD 500,000 a review engagement is required; < CAD 200,000 a notarized affidavit is required.

**REQUIREMENTS:** Be incorporated in Canada; be a taxable corporation; have a permanent establishment in Manitoba during production; be primarily in the business of film or video production; submit a Certificate of Completion application with a flat fee of CAD 350 along with an additional 0.05% of the project’s final cost (up to CAD 5,000) if the production’s budget exceeds CAD 20,000; and pay a minimum of 25% of the production company’s total “T4’able” salaries and wages to eligible Manitoba employees for work performed in the province (for documentaries, the work does not need to be performed in Manitoba). *There are no copyright ownership requirements to be eligible for the tax credit.*

**QUALIFIED SPEND:** For the labor-based credit (Cost-of-Salaries Tax Credit), qualified labor includes salaries and wages paid to Manitoba residents (which may include services provided outside Manitoba). Certain nonresidents may be “deemed” eligible for the credit through the deeming provision. The salary of a “deemed” nonresident may qualify if there is at least one Manitoba resident being trained on the production per nonresident being deemed. Deemed salaries are capped at 30% of total eligible Manitoba salaries if there are at least two Manitoba trainees on the production per nonresident or at 10% if there is one Manitoba trainee per nonresident. *The request for deeming should occur PRIOR to the start of principal photography.* For the spend-based credit (Cost-of-Production Tax Credit), qualified spend

includes eligible: Manitoba salaries; “deemed” nonresident salaries; parent-subsidiary amounts; Manitoba service contract expenditures; tangible property expenditures; and accommodation expenditures.

**SUMMARY:** This program is administered on a first-come, first-served basis. *Manitoba offers a choice between earning a refundable tax credit equal to 30% of eligible Manitoba expenditures, including eligible labor and eligible “deemed” nonresident labor, with the opportunity to increase the credit to 38% by co-producing with an eligible Manitoba production company or earning 45%–65% on eligible Manitoba labor.* In addition to the 45% base labor credit, an additional 10% (Frequent Filming Bonus) may be earned by a production company filming its third eligible project in Manitoba within a 2-year period. For a series, the Frequent Filming Bonus may be earned after the first four hours of airtime. An additional 5% may be earned for each of the following: (1) filming at least 50% of Manitoba production days at least 22 miles (35 km) from Winnipeg’s center (Rural Bonus); (2) having a Manitoba resident with a screen credit of producer, co-producer, or executive producer (Manitoba Producer Bonus).

# NEW BRUNSWICK

ARTS AND CULTURAL INDUSTRIES BRANCH DEPARTMENT OF TOURISM, HERITAGE AND CULTURE  
20 McGloin St., Fredericton, NB, E3A 5T8, www2.gnb.ca

REBEKAH CHASSÉ, PROGRAM CONSULTANT: 506 259 7785, rebekah.chasse@gnb.ca

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% All Spend <sup>(1)</sup> or 40% Eligible Labor <sup>(1)</sup>	Grant	1.5M Films/TV <sup>(2)</sup>	0	5M FY 3/31/24	Each Resident & "Deemed" Nonresident Below-The-Line <sup>(3)</sup>	No / No	Yes	Yes <sup>(4)</sup>	None	See Guidelines

<sup>(1)</sup> Foreign productions applying under the "Production Incentive" have the option of choosing between the 40% labor-based incentive or the 25% all-spend incentive. <sup>(2)</sup> See SUMMARY. <sup>(3)</sup> Certain nonresident below-the-line labor may qualify under the deeming provision. <sup>(4)</sup> An independent audit report is required for projects with a total budget in excess of CAD 500,001 (approximately USD 370,000).

**REQUIREMENTS:** Submit an application to the Department of Tourism, Heritage and Culture (THC); be incorporated in New Brunswick; spend at least 50% of the total production costs in New Brunswick; see that *at least 25% of all labor is New Brunswick based*; petitions for deeming a nonresident employee must be submitted and approved prior to the first day of principal photography; and indicate whether the project will be applying for the 40% labor-based incentive or the 25% all-spend incentive (this decision is final and irrevocable).

**QUALIFIED SPEND:** *For the all-spend incentive, qualified expenses include New Brunswick labor as well as expenditures for the purchase or rental of goods and services.* Interpretation of the eligibility of these expenses is at the discretion of the THC. For the labor-based incentive, qualified expenditures include gross salaries and wages, which cannot exceed 50% of the eligible costs of production, paid to eligible employees during the various stages of production, from final script to the end of postproduction.

**SUMMARY:** This program is not administered on a first-come, first-served basis. All projects will be evaluated at the same time and applications will be reviewed and ranked according to its economic impact and cultural and creative components. Priority will be given to projects that present a complete financing structure at the time of application, or a reasonable timeline by which complete financing will be secured from all financial partners. Foreign production companies are eligible under New Brunswick's "Production Incentive" scheme to earn a grant equal to 25% of all New Brunswick expenditures or 40% of all New Brunswick qualified labor expenditures. Individual production companies may be eligible for up to CAD 2 million in total approved project support for any given fiscal year. The per project cap is as follows: CAD 1.5 million for each film and dramatic TV series of six episodes or more; CAD 500,000 for variety/ reality/lifestyle TV series; CAD 500,000 for documentary TV series or children's TV series; CAD 400,000/episode for a dramatic TV series of six episodes or less; CAD 400,000 for an animated TV series; and CAD 150,000 for a single documentary. Approved production funding will be issued at 80% upfront and 20% upon completion and approval of the appropriate materials by THC. *The final request for THC's final payment must be received no later than 30 months after the first day of principal photography.*

# NEWFOUNDLAND & LABRADOR

PICTURENL

70 Portugal Cove Road, Suite 201, St. John's, NL A1B 2M3, www.picturenl.ca

SUZANNE WILLIAMS, MANAGER OF PROGRAMS: 709 739 1702, suzanne@picturenl.ca

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
40% Nonpayroll Spend & Labor	Refundable Tax Credit	10M Per 12-Month Period	0	No Cap	Each Resident & Nonresident	No / No	Yes	Yes	None	Section 45 Reg. 31/23

**REQUIREMENTS:** Be incorporated in Canada or in one of Canada's provinces; have a permanent establishment in the province; be in the business of film, television, or video production; not be a broadcaster or cable company; *submit Part I of the application to PictureNL before the first day of principal photography in the province*; and submit Part II of the application within 18 months of the end of a tax year.

**QUALIFIED SPEND:** *Qualified spend includes salaries and wages paid to Newfoundland and Labrador residents*; nonresident salaries and wages (limited to the amount of qualifying resident salaries and wages); and eligible Newfoundland and Labrador expenditures directly attributable to the production of an eligible production.

**SUMMARY:** This program is administered on a first-come, first-served basis. *A qualified eligible corporation may earn a fully refundable tax credit equal to 40% of the total qualified production costs.* The maximum tax credit that may be received by an eligible corporation, together with all companies associated with that corporation, is CAD 10 million per 12-month period.

# NORTHWEST TERRITORIES

NORTHWEST TERRITORIES FILM COMMISSION  
P.O. Box 1320, Yellowknife, NT X1A 2L9, www.nwtfilm.com

CAMILLA MACEACHERN, FILM COMMISSIONER: 867 767 9219 Ext: 63098, nwtfilm@gov.nt.ca

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% Nonpayroll Spend & Below-the-Line Labor +15% Recognized Positions <sup>(1)</sup> +15% Spend o/s City of Yellowknife	Rebate	No Cap	60k	100k FY 3/31/24	Each Resident BTL	No / No	Yes	No	None	See Guidelines
10% and 35% Travel <sup>(2)</sup>		15k								

<sup>(1)</sup> For "Recognized Positions" defined below. <sup>(2)</sup> The Travel Rebate is equal to 10% for travel to/from NWT from anywhere in the world and 35% for travel within NWT.

**REQUIREMENTS:** File an application within the predetermined dates; be a nonresident producer or a film and/or digital media company that is owned and operated in Northwest Territories (NWT) by a NWT resident; register with NWT Corporate Affairs; *incur resident labor costs equal to at least 30% of the total NWT spend*; and meet the minimum spending requirement of CAD 60,000 (approximately USD 44,000). Successful applicants will receive a written estimate of the pre-approved rebate as well as a Contribution Agreement, which specifies that the project must take place in Northwest Territories within a defined timeframe.

**QUALIFIED SPEND:** Qualified spend includes: salaries and wages paid to resident below-the-line, including the dedicated labor component of production services hired by the production; expenditures for goods and services purchased from NWT residents and businesses, which are used in NWT; *salaries and wages paid to residents in "Recognized Positions"*, which include, but are not limited to assistant director, costume designer, composer, director of photography, production assistant, performer(s) in speaking roles, and visual effects editor; and travel costs to and/or from as well as within the NWT.

**SUMMARY:** This program is not administered on a first-come, first-served basis. Rebates are awarded at the discretion of the Northwest Territories Film Commission based on the benefits the projects will provide to the territory. Preference is given to projects with television broadcast and theatrical distribution commitments. The NWT film rebate program is offered in three separate categories: Labor/Training, Expenditure, and Travel. The Labor/Training Rebate is equal to 25% of salaries and wages paid to resident below-the-line. *Productions may earn an additional 15% (for a grand total of 40%) of salaries and wages of residents in "Recognized Positions" and residents receiving on-set training.* The Expenditure Rebate is equal to 25% of qualifying goods and services spent during preproduction, production, and postproduction if they take place in the NWT plus an additional 15% for qualifying goods and services for productions shooting outside of the capital city of Yellowknife. While there is a funding program budget cap of CAD 100,000 for the fiscal year ending 3/31/2024, there is not a per project limit on the rebate that may be earned by a project for the Labor/Training and Expenditure categories. The Travel category has a per project cap of CAD 15,000. While a formal audit is not required, financial reporting with supporting invoices is required and the right to audit is retained by the Government of the Northwest Territories.

# NOVA SCOTIA

DEPARTMENT OF COMMUNITIES, CULTURE, TOURISM AND HERITAGE  
 1741 Brunswick Street, 3rd Floor, Halifax, NS B3J 3X8, <https://cch.novascotia.ca/>  
 LINDA WOOD, MANAGER, FILM FUND: 902 424 7181, [linda.wood@novascotia.ca](mailto:linda.wood@novascotia.ca)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND (CAD)	FUNDING CAP (CAD)	QUALIFIED LABOR (CAD)	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% Nonpayroll Spend & Resident Labor <sup>(1)</sup> + 2% Regional Bonus <sup>(2)</sup> + 1% Shooting Day Bonus <sup>(3)</sup> +1.5% - 3% Local Content <sup>(4)</sup>	Rebate	10M	25k	39M FY 3/31/24 <sup>(5)</sup>	Up to 150k Rebate Per Resident	No / No	Yes	Yes <sup>(6)</sup>	None	See Guidelines

<sup>(1)</sup> Stream II—Service Productions. <sup>(2)</sup> A regional bonus of 2% is available for shoots where more than 50% of the principal photography is more than 30KM from Halifax City Hall. <sup>(3)</sup> A shooting day bonus of 1% is available for shoots of more than 30 days in Nova Scotia. <sup>(4)</sup> A content incentive of 1.5% up to 3% is available for shoots with Nova Scotia Content. <sup>(5)</sup> Annual funding budget was increased to meet demand. <sup>(6)</sup> If production costs are: ≤ CAD 250,000 an uncertified Final Production Cost Report supported by a Statutory Declaration is required; > CAD 250,000 but ≤ CAD 500,000 an engagement review is required; > CAD 500,000 an audit is required.

**REQUIREMENTS:** For Stream II, be incorporated in Nova Scotia or continued as a Nova Scotian company through a Certificate of Continuance and be in good standing with the Registry of Joint Stock Companies (the corporation may be owned by either foreign or Nova Scotian owners BUT Nova Scotian owners must own less than 50%); have a permanent establishment in Nova Scotia; *submit a complete application PRIOR to commencement of principal photography anywhere*; provide written evidence of a commercial license agreement and evidence of 75% confirmed financing for projects with budgets of CAD 1 million (approximately USD 740,000) or greater (50% for projects under CAD 1 million); and include an application fee equal to 0.5% of the Nova Scotia total eligible costs budget to a maximum of CAD 5,000 plus HST payable by a nonrefundable application charge of CAD 250 plus HST (at the time of the application) and the balance held back from the disbursement of funds under the Incentive Agreement. Where eight or fewer of the 16 eligible Head of Department (HOD) positions are filled, half of the positions, rounded to the highest whole number, must be filled by Nova Scotia residents. Where nine or more HOD positions are filled, a minimum of four must be filled by Nova Scotia residents. The overall incentive percentage will be reduced by 0.5% for each resident HOD below the minimum requirement that is not hired.

**QUALIFIED SPEND:** Qualified costs include all expenditures where the good or service is purchased from a Nova Scotia-based supplier with a permanent physical establishment within Nova Scotia, and is supplied, receipted, consumed or performed in Nova Scotia. Payments made to Nova Scotia residents for work done outside of Nova Scotia also qualify for the incentive. *The maximum rebate that may be earned on the salary paid to each individual for services performed on the project is CAD 150,000.*

**SUMMARY:** This program is administered on a first-come, first-served basis. The Stream II program offers a refundable incentive equal to 25%–31% (with bonuses) of eligible Nova Scotia costs. *Projects that are eligible for the Digital Media Tax Credit, the Digital Animation Tax Credit, or any other Nova Scotia tax credit program are not eligible for the Nova Scotia Film & Television Production Incentive.* The Fund shall be subject to a review no later than the 2025-2026 fiscal year.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (CAD)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	TAXATION ACT
21.5% OPSTC Nonpayroll Spend & Labor <sup>(1)</sup> +18% OCASE Labor <sup>(2)</sup>	Refundable Tax Credit	No Cap	> 1M Film / MOW <sup>(3)</sup> > 200k TV ≥ 30 Min. <sup>(3)</sup> > 100k TV < 30 Min. <sup>(3)</sup>	No Cap	Each Resident	No / No	Yes	No	None	Section 92 Section 90

<sup>(1)</sup> Ontario Production Services Tax Credit (OPSTC). <sup>(2)</sup> Ontario Computer Animation and Special Effects (OCASE). <sup>(3)</sup> Global minimum budget.

**REQUIREMENTS:** Be a Canadian or foreign-owned corporation, taxable in Canada; have a permanent establishment in Ontario; be primarily in the business of film/video production or production services; and on or after the production's first day of principal photography in any location (OPSTC) and at the end of the corporation's taxation year for OCASE, submit an application for a Certificate of Eligibility online, along with the applicable administrative fee of 0.15% of eligible expenditures (minimum fee of CAD 500 and CAD 5,000 for OCASE and OPSTC, respectively, and maximum fee of CAD 10,000 (approximately USD 7,400) for OCASE and OPSTC). *For the OPSTC credit, own the production's copyright during the production period or have a direct contract with the copyright owner to provide production services to the eligible production;* and see that at least 25% of the qualifying production expenditures claimed relate to salary and wages (including labor paid under an eligible service contract) paid to Ontario-based individuals. The company claiming the OCASE credit must have performed the qualified activities for an eligible project and the production must have received an OPSTC or OFTTC certificate.

**QUALIFIED SPEND:** Qualified spend for the OPSTC includes eligible wages, eligible service contracts, and expenditures for eligible tangible property used in Ontario. *For the OPSTC credit, eligible expenditures must have been incurred from the period after the final script stage to the end of postproduction.* For the OCASE credit, eligible labor expenditures include

100% of salaries, wages, and remuneration paid to Ontario residents. For both programs, the expenses must be: reasonable in the circumstances; directly related to the production or to the eligible computer animation and special effects activities; paid within 60 days after the applicable tax year end; and paid to Ontario residents or companies (for OCASE only arm's length personal services corporations) for services provided in Ontario.

**SUMMARY:** This program is administered on a first-come, first-served basis. OPSTC is a refundable tax credit equal to 21.5% of all qualifying production expenditures incurred in Ontario. The OCASE credit is equal to 18% of eligible Ontario labor expenditures that are attributable to eligible computer animation and special effects activities performed in Ontario. *A producer can claim the OCASE tax credit and the OPSTC credit for a combined rate of 39.5% on the portion of qualifying labor directly involved in a filmed scene that involves visual effects* (e.g. blue or green screen shooting, plate shots, digital scanning or motion capture). OCASE is generally claimed on its own by a supplier/vendor if the production company contracted the supplier/vendor to perform the computer animation and special effects services. Neither program has an annual funding cap or per project cap.



# PRINCE EDWARD ISLAND

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (CAD)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
32% Nonpayroll Spend & Labor + 1% PEI Production Bonus <sup>(1)</sup> + 2% Series Production Bonus	Rebate	No Cap	25k	Discretionary	Each Resident & "Deemed" Nonresident Below-the-Line <sup>(2)</sup>	No / No	Yes	Yes <sup>(3)</sup>	3/31/24	See Guidelines

<sup>(1)</sup> For productions by Prince Edward Island (PEI) producers, or co-productions where the PEI producer has at least 25% control. <sup>(2)</sup> Must be pre-approved by Innovation PEI. <sup>(3)</sup> For budgets over CAD 500,000.

**REQUIREMENTS:** Submit a complete application PRIOR to commencement of principal photography anywhere; be a new production (not repackaged or re-versioned); spend at least \$25,000 before HST in PEI; provide written evidence of a commercial license agreement, as defined; provide a financing structure and budget in industry-standard format, and demonstrate that the production is fully financed; include onscreen advertising and promotional material credit, as determined by IPEI, in the end credits; demonstrate all necessary insurance and performance bonds (where required) are in place; and if final production costs are greater than CAD 500,000, submit a Review Engagement Report and audited financial statements prepared by a certified third-party accountant. ***Projects that are eligible and approved for other forms of financial assistance from any other department or agency of the PEI Provincial Government may not be eligible for the Fund.*** Recipients of funding are required to fulfill the specific requirements detailed in the Letter of Offer, which supersede obligation information provided in guidelines.

**QUALIFIED SPEND:** Qualified costs include all expenditures where the good or service is purchased from a Prince Edward Island–based supplier with a permanent physical establishment within Prince Edward Island, and is leased, used, provided, or consumed in Prince Edward Island. Wages paid to Prince Edward Island residents and deemed labor also qualify for the incentive. Deemed salaries will be capped at 30% of total eligible PEI resident wages and must be pre-approved by Innovation PEI to be an eligible cost. ***The deeming provision does not apply to producers, directors, actors, or any above-the-line position.***

**SUMMARY:** This program is not administered on a first-come, first-served basis. Applications will be evaluated on a number of factors including the economic impact of the project in Prince Edward Island. The program offers a rebate equal to a base rate of 32% of eligible Prince Edward Island expenditures for work completed in Prince Edward Island with the opportunity to earn additional bonuses of 2% for series productions and 1% for productions by PEI producers, or co-productions where the PEI producer has at least 25% control. ***The PEI Film Production Fund will be available until March 31, 2024, at which time it will be evaluated.***

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (CAD)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
20% Nonpayroll Spend & Labor +16% CASE Labor <sup>(1)</sup>	Refundable Tax Credit	No Cap	250k <sup>(2)</sup>	No Cap	Each Resident & Nonresident <sup>(3)</sup>	No / No	Yes	No	None	1129.8.36.0.0.4 1129.8.36.0.0.6

<sup>(1)</sup> Computer-Aided Special Effects (CASE). <sup>(2)</sup> Global minimum budget. <sup>(3)</sup> Certain positions qualify only if the employee is a Québec fiscal resident (see QUALIFIED SPEND).

**REQUIREMENTS:** Have an establishment in Québec during the tax year; be primarily in the business of film/television production or film/television production services; own the eligible production's copyright during the production period carried out in Québec or have a direct contract with the copyright owner to provide production services for the eligible production; submit an application to the SODEC along with an administrative fee of CAD 500; **obtain an Approval Certificate from SODEC and apply for an Advance Ruling with SODEC** (the fee for an advance ruling is CAD 4 per CAD 1,000 of Québec expenditures for the first CAD 1.5 million, plus CAD 3 per CAD 1,000 of Québec expenditures exceeding CAD 1.5 million, with minimum and maximum fees of CAD 1,000 and CAD 25,000); meet the global minimum budget requirement of more than CAD 250,000 (approximately USD 185,000); and meet the minimum programming requirement of at least 30 minutes for documentaries, or in the case of a series, 30 minutes of programming per episode, excluding documentaries intended for minors and virtual reality documentaries, which may be shorter.

**QUALIFIED SPEND:** Québec allows the incentive to be earned on all qualified production costs (labor and spend) incurred in Québec with regard to a qualified production. Qualified labor cost consists of wages and salaries, including the associated payroll taxes, paid to employees as well as the cost of any service contract incurred by the corporation with a supplier of services for work performed in Québec that is directly related to the qualified production. Labor costs incurred for services performed by a producer, author, scriptwriter, director, production

designer, director of photography, music director, composer, conductor, editor, visual effects supervisor, actor (speaking role) or an interpreter will qualify only if the individual was a Québec resident (with regard to the Quebec Taxation Act) at the time the services are provided. **Under certain conditions, an eligible film or documentary may qualify costs related to supplemental virtual reality and augmented reality production that complements the main production.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Québec offers a refundable tax credit equal to 20% of all qualified production spend, consisting of qualified labor and qualified production costs, incurred for services provided in Québec that are directly related to the production. **A production company may also earn the CASE credit equal to an additional 16% of qualified labor costs related to computer-aided animation and special effects, as well as activities related to the shooting of scenes in front of a chroma-key screen.**



INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (CAD)	MINIMUM SPEND	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% Nonpayroll Spend & Resident Labor +10% Frequent Filming Bonus <sup>(1)</sup> + 5% Rural Bonus <sup>(2)</sup> + 5% Saskatchewan Postproduction Bonus <sup>(3)</sup>	Grant	5M	0	12M FY 3/31/24	Each Resident	No / No	Yes	Yes <sup>(4)</sup>	None	See Guidelines

<sup>(1)</sup> Applicants must complete 3 or more eligible productions per year in Saskatchewan. <sup>(2)</sup> Majority of production takes place a minimum of 50km outside Regina or Saskatoon. <sup>(3)</sup> Majority of postproduction takes place in Saskatchewan. <sup>(4)</sup> Completed projects must submit the following as part of the final report: a “cost declaration” for budgets under CAD 250,000; or, an audit for budgets over CAD 250,000.

**REQUIREMENTS:** For feature film and television productions under the Service Production Stream, commission an independent Saskatchewan executive producer who is taxable in Saskatchewan; *submit an application to Creative Saskatchewan’s Service Production Stream Program PRIOR to the completion of principal photography in the province;* provide written evidence of a distribution agreement of fair market value and evidence of a minimum of 50% confirmed financing unless the project budget is over CAD 1 million (approximately USD 740,000), then evidence of 70% confirmed financing is required; for feature films, provide a full production schedule and budget; and, if approved, complete the production by the completion date indicated in the application, unless an extension is granted.

**QUALIFIED SPEND:** Eligible costs include all qualified production related expenditures related to goods and services purchased and consumed in Saskatchewan along with wages and taxable fringes for any individual who was a resident of Saskatchewan on December 31st of the year of production or of the year prior to production. Administration expenses may be no more than 15% of the proposed budget or CAD 5,000 (whichever is less). Travel, per diem, and accommodation expenses are limited to Saskatchewan residents. Qualified productions shall report invoices, proof of payment, and a variance report outlining changes in budgeted

expenses which exceed 10% of the respective budgeted amount. *Any expenses incurred prior to the grant application’s date of receipt will be ineligible for the incentive.*

**SUMMARY:** This program is not administered on a first-come, first-served basis. Priority will be given to applications where the majority of principal photography takes place in Saskatchewan and productions that demonstrate a high economic return for the province. Saskatchewan offers a service production grant equal to 25% on all qualified production related goods and services purchased and consumed in Saskatchewan. Applicants might be eligible for the following bonuses (to a commitment not exceeding a maximum of 35% of eligible Saskatchewan expenditures for Service Production Stream): 10% frequent filming bonus; 5% rural bonus; 5% Saskatchewan postproduction bonus. Upon the application’s approval, 80% of funding will be provided and the remaining 20% will be paid with completion of the project and receipt of the final report. For larger productions, 50% of the funding is provided up-front and the remaining 50% is provided at the interim and completion of the project. *The maximum grant a project may earn is capped at CAD 5,000,000.*

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP (CAD)	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	INCOME TAX ACT
25% Nonpayroll Spend & Labor +10% Resident Labor <sup>(1)</sup> + 5% Yukon Ownership	Rebate	No Cap	0	940k Per Fiscal Year (4/1 – 3/31)	Each Resident & Nonresident Trainer <sup>(2)</sup>	No / No	Yes	Yes <sup>(3)</sup>	None	See Policy Rules

<sup>(1)</sup> For each Key Position filled by Yukon labor beyond the minimum of three, the eligible rebate is increased by 2% to a maximum of 10%. <sup>(2)</sup> See QUALIFIED SPEND. <sup>(3)</sup> For budgets over CAD 500,000.

**REQUIREMENTS:** Register the applicant company with Yukon Corporate Affairs; ***PRIOR to the commencement of principal photography in Yukon, submit a complete application to MD;*** provide letter of commitment, license agreement or deal memo from an Eligible Trigger (TV Network, Online Service, Distribution Company); have a Yukon business address; applications seeking letters of commitment (“comfort letters”) must demonstrate that a minimum of 30% of funding (not including the amount requested from the Media Production Fund) is in place; and have a minimum of 3 Yukoners in key positions. Productions that retain a minimum of 51% ownership by Yukon Corporations and/or eligible Yukon Residents will be eligible for an additional 5% rebate.

**QUALIFIED SPEND:** Eligible Yukon costs include: development costs; salary, wages or other remuneration of certain production personnel; costs for the rental of production equipment; postproduction costs; unit publicity costs incurred during production; producer fees and corporate overhead; accounting fees; arm’s-length legal costs; and 25%-40% of a trainer’s wages for the period during which they are actively transferring skills to Yukon Labor being trained in Key Positions. Nonresident labor directly related to training qualifies if they are part of training/mentorship (up to five training positions per project). If no qualified Yukon labor is available to fill a Key Position, then MD in its sole discretion may accept Yukon labor being trained in a Key Position as meeting this requirement if: the trainer in the Key Position is

recognized by the appropriate unions as being fully qualified to train for the position; training provided conforms to accepted standards; the Yukon labor has demonstrated experience in the same department as the task; and the Yukon labor’s training and career opportunities are not well-enough established to be recognized as qualified and experienced in the Key Position. Related party investments that exceed 25% of the total of maximum producer fees and corporate overhead cap will not be considered in the funding calculation. ***Costs incurred more than 12 months prior to the Applicant entering into an eligible production funding agreement are not eligible costs, with the exception of development costs for a project funded through MD’s Development Fund.***

**SUMMARY:** This program is administered on a first-come, first-served basis. If multiple complete applications are submitted within 10 business days from the opening date and the sum of the total of eligible rebates is greater than the available funding, the applications will be assessed and prioritized based on the economic benefit to the Yukon province. Yukon offers a minimum rebate of 25% of approved Yukon spend with the opportunity for additional bumps if the project has Yukon ownership and/or if the number of Yukon residents in key positions exceeds the minimum requirement. ***The maximum potential rebate is 40% of total qualifying Yukon spend.***

# COLOMBIA

PROIMÁGENES COLOMBIA

Calle 35 No. 5-89, Bogotá, Colombia, www.locationcolombia.com

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (COP)	MINIMUM SPEND (COP)	FUNDING CAP (COP)	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
40% <sup>(1)</sup> Audiovisual Services - FFC 20% <sup>(1)</sup> Logistical Services - FFC	Rebate	3.5B	1,800 SMLMV	2.48M YE 12/31/24	Each Resident	NA / NA	Yes	Yes	7/9/32	Law 1556 of 2012
35% <sup>(2)</sup> CINA	Transferable Tax Credit	None	1,800 SMLMV	79.5M YE 12/31/24	Each Resident	NA / NA	Yes	Yes	7/9/32	Decree 474 of 2020

<sup>(1)</sup> 40% of “audiovisual services” and 20% of “logistical services” (see QUALIFIED SPEND) for projects applying for the rebate (FFC). <sup>(2)</sup> Both audiovisual and logistical services.

**REQUIREMENTS:** For both programs, engage a Colombian film services company that is registered with the Film Office of the Ministry of Culture to provide film services for the project; submit an application along with the required documentation and a deposit of guarantee in the amount of 40 minimum monthly salary (SMLMV); enter into the Colombia Film Contract with Proimágenes Colombia within 20 working days of receiving notification of the project’s approval; *within three months after entering into the contract, establish a Colombian trust for the administration and payment of expenditures incurred in Colombia*; meet the minimum spending requirement of 1,800 SMLMV (approximately USD 475,000); and submit a final reimbursement request along with the certificates of payments within three months after the deadline for paying expenses in Colombia (see QUALIFIED SPEND for applicable deadlines). For the Tax Discount Certificate (CINA) program, provide Certification that the foreign producer is not a Colombian taxpayer, and pay a fee equal to 5% of the face value of the CINA to cover administrative costs.

**QUALIFIED SPEND:** Qualified spend for “audiovisual services” consists of resident payroll costs and nonpayroll expenditures for preproduction, production, or postproduction services as well as artistic and technical services. Qualified spend for “logistical services” consists of expenditures for hotel, catering, and transportation. Expenses for audiovisual services must

be contracted through the Colombian film services company; however, expenses for logistical services are subject to this requirement ONLY for CINA. *Expenses for audiovisual services and logistical services must be paid through the Colombian trust and incurred and paid within nine months (for feature films) from the execution date of the Colombian Filming Contract (18 months for film projects (24 months for series) conducting production and postproduction in Colombia, or 48 months for animation productions).* Per diem paid to technical, artistic, or production personnel does not qualify.

**SUMMARY:** These programs are not administered on a first-come, first-served basis. The Colombia Film Promotion Committee has discretion to approve projects based on a number of factors including the project’s ability to develop the country’s film industry, promote tourism, and the portrayal of the country’s image. Colombia offers two programs 1) FFC - a rebate equal to 40% of expenses for audiovisual services and 20% of expenses for logistical services, and 2) CINA - a 35% transferable tax credit on audiovisual and logistical services. *The FFC rebate will be paid out within two months of submitting the required accreditations.* Under both programs, a producer may request one or more increases to the eligible budget, up to a maximum of 20% of the initial amount presented.

# CROATIA

CROATIAN AUDIOVISUAL CENTRE

Trg J.J. Strossmayera 4, 10000 Zagreb, Croatia, www.havc.hr, https://filmingincroatia.hr/

TANJA LADOVIC BLAZEVIC, HEAD OF FILMING IN CROATIA: +385 1 6041 082, filmingincroatia@havc.hr

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (HRK)	MINIMUM SPEND (HRK)	FUNDING CAP (HRK)	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% Nonpayroll Spend & Labor +5% Regional <sup>(1)</sup>	Rebate	5M <sup>(2)</sup>	2M Film 1M TV Film 750k Per EPS 300k Documentary <sup>(3)</sup>	120M Per Calendar Year	Croatian Tax Residents	No / No	Yes	Yes	12/31/26	NN 61/2018 NN 70/2019 NN 114/22 NN 152/22

<sup>(1)</sup> Earn an additional 5% on total qualified expenses incurred in regions with below underdeveloped area of Croatia. <sup>(2)</sup> If the projected costs of producing the film will result in an incentive in excess of HRK 5 million, the production company must employ at least one Croatian trainee in each of the main production departments. <sup>(3)</sup> For animation films, the minimum local spending requirement is HRK 500,000.

**REQUIREMENTS:** Engage or be a Croatian producer, co-producer, or production service provider that has produced or provided production services for at least one publicly screened audiovisual work within the last three years; own the production's script or have a direct contract with the script's owner to provide production services for the eligible production; submit a complete application and related documents (in Croatian) to the Centre at least 8 days PRIOR to the start of principal photography in Croatia; provide proof that at least 70% of the financing to cover Croatian production costs has been secured; for service productions, **pass the cultural test with a minimum of 14 points (out of a maximum of 36 points) including at least 4 points from Section A** (Cultural Content), **at least 6 points from Section B** (Contributions of Human Resources), **and at least 4 points from Section C** (Exploitation of Production Potentials of the Republic of Croatia); and cast and crew must consist of at least 30% of either Croatian or European Economic Area (EEA) citizens, for productions filming partially in Croatia, or 50% for productions filming entirely in Croatia.

**QUALIFIED SPEND:** Qualified spend consists of the costs of goods and services purchased in Croatia and wages paid to Croatian tax residents (both cast and crew) for services performed in Croatia. **All expenses must be paid through a Croatian bank account in order to qualify for**

**the rebate.** The maximum expenditure eligible for the rebate shall not exceed 80% of the total production budget.

**SUMMARY:** This program is administered on a first-come, first-served basis (preference is not given to projects scoring higher on the Cultural Test). Croatia offers a rebate equal to 25% (30% for productions filming in regions with below average development) of qualified Croatian expenses. Qualified productions receive a provisional certificate, which may be voided if principal photography is postponed (without prior approval by the Centre) for more than 30 days from the principal photography start date listed on the application. **The rebate is calculated on total qualified expenditures, excluding the value added tax, and is paid directly to the applicant's Croatian bank account.** The program is funded with HRK 120 million per calendar year and the maximum rebate a project may earn is capped at HRK 5 million (approximately USD 713,000).

# CZECH REPUBLIC

CZECH FILM COMMISSION

Dukelských hrdinů 47, 170 00 Praha 7, Czech Republic, www.filmcommission.cz

PAVLÍNA ŽIPKOVÁ, NATIONAL FILM COMMISSIONER: +0420 603 554 044, pavlina@filmcommission.cz

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (CZK)	MINIMUM SPEND (CZK)	FUNDING CAP (CZK)	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
20% Nonpayroll Spend & Labor 66% of Nonresident Withholding Tax <sup>(1)</sup>	Rebate	150M	15M Film/TV/Anim. 8M TV-Per EPS 2M Documentary 1M Anim.-Per EPS	1.2B <sup>(2)</sup> Thru Calendar Year 2024	Each Resident; 66% of Nonresident Withholding Tax <sup>(1)</sup>	No / No	Yes	Yes	None	496/2012

<sup>(1)</sup> The Czech Republic (CR) withholding tax paid on the labor costs of nonresident cast and crew is rebateable at the rate of 66% of the withholding tax amount. However, nonresident wage costs are not eligible. <sup>(2)</sup> Czech Republic government may increase funding to meet demand.

**REQUIREMENTS:** Be a tax resident in the CR with a place of business or permanent establishment in the CR; register by submitting an Application for Registration anytime during the year; upon receipt of the Registration Certificate, submit an Application for Allocation on or before the tenth day of shooting in the CR; within four months of filing the Application for Allocation, see that at least 10 days of principal photography have been completed in the CR; pay the administrative fee of 30,000 CZK (approximately USD 1,294); **pass the cultural test by scoring at least 4 points among the Cultural criteria and 23 points overall out of a possible total of 46;** and upon completion of project in the CR, submit an Application for Payment (but not later than four years after receiving the Registration Certificate) along with audited statements demonstrating the eligible costs incurred. Feature, television, and documentary films must be at least 70 minutes in duration, while each TV episode must be at least 30 minutes in duration and an animated TV series must have a runtime of at least five minutes per episode.

**QUALIFIED SPEND:** Qualified spend consists of expenditures for goods and services provided by and paid to companies or individuals registered to pay income tax in the CR and CR withholding tax paid by nonresidents for services in the CR. Per diem paid to nonresident cast and crew do not qualify for the rebate. **Only costs paid after the registration papers have been submitted are eligible for the rebate.** Eligible spend is capped at 80% of the total budget.

**SUMMARY:** This program is administered on a first-come, first-served basis. The Czech Republic offers a rebate equal to 20% of goods and services provided by and paid to companies or individuals registered to pay income tax in the CR and 66% of the CR withholding tax paid on foreign above-the-line and crew labor costs. **The rebate may be paid in two installments for projects that shoot at least 10 days in the CR.** The first payment may be made after principal photography is completed in the CR and the second may be made after all production and postproduction is completed in the CR. Rebates will be deposited into the applicant's bank account within 60 days of final approval. Any funds remaining at the end of a given year will roll over to the following year. This program does not have a sunset date.

# DOMINICAN REPUBLIC

DIRECCIÓN GENERAL DE CINE REPÚBLICA DOMINICANA (DGCINE)

154 Cayetano Rodríguez St, Gascue, Santo Domingo, 10205, DR, [www.dgcine.gob.do/en/](http://www.dgcine.gob.do/en/)

MARIANNA VARGAS GURILIEVA, FILM COMMISSIONER: 809 687 2166, [info@dgcine.gob.do](mailto:info@dgcine.gob.do)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (USD)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% Nonpayroll Spend & Labor	Transferable Tax Credit	No Cap	500k	No Cap	Each Resident & Nonresident	Yes 27% <sup>(1)</sup> / Yes	Yes	Yes	None	Law 108-10

<sup>(1)</sup> Certain local production service companies have received tax rulings which allow them to reduce the withholding rate for foreign cast and crew from 27% to 1.5%.

**REQUIREMENTS:** Engage the services of a local production company that is registered with the Film Commission or form a company in the Dominican Republic (DR) and obtain a Mercantile Registry, a National Taxpayer Registration, and register as a production agency with the Film Commission; *submit an application for a Shooting Permit at least 30 days PRIOR to the start of principal photography*; secure a third-party liability policy; meet the minimum spending requirement of USD 500,000; employ the required minimum Dominican personnel of 25% (this percentage may be reduced if deemed necessary); submit an application for the transferable tax credit; and within 15 days of receiving notification of the qualifying expenses, present the tax credit request to the Dominican Internal Revenue Bureau. Loan out companies must register with the Film Office.

**QUALIFIED SPEND:** *Qualified spend consists of: expenses incurred during preproduction, production, and postproduction after the Shooting Permit was obtained*; development and preproduction expenses incurred prior to obtaining the permit if the exact amounts are included in the budget submitted with the Shooting Permit application; and the cost of flights to and from the DR, as well as internal flights, if purchased from an agency or airline whose principal establishment is in the DR. Any portion of the producer's salary that exceeds 6% of the total budget and development expenses that exceed 3% of the total budget will not qualify.

**SUMMARY:** This program is administered on a first-come, first-served basis. The DR offers a transferable tax credit equal to 25% of all expenses incurred in the DR that are directly related to preproduction, production, and postproduction. The tax credit cannot be transferred for less than 60% of its value. In addition to the 25% tax credit, all goods and services directly related to preproduction, production, and postproduction that are purchased from a DR business or provided by a DR resident are exempt from the Tax on the Transfer of Services and Industrialized Goods. However, the DR businesses or residents who provide the goods or services must be registered within the Film Commission's Fiscal Registry of Cinematic Suppliers and Agents. *The Shooting Permit allows goods and equipment necessary for filming to be imported temporarily for a period of six months (which may be extended) as long as items are exported at the end of the production.*



# FRANCE

FILM FRANCE CNC

291 boulevard Raspail - 75675 Paris Cedex 14 - France, <https://www.filmfrance.net/en/>

DAPHNÉ LORA, HEAD OF FILM FRANCE: [filmfrance@cnc.fr](mailto:filmfrance@cnc.fr)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (EUR)	MINIMUM SPEND (EUR)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
30% Nonpayroll Spend & Labor +10% VFX Bonus	Refundable Tax Credit	30M	250k or ≥ 50% of Budget if < 500k	No Cap	Each Below-the-Line French/European Resident or Citizen	No / No	Yes	Yes	None	Article 220 Quaterdecies of General Tax Code, No. II-860

**REQUIREMENTS:** For the Tax Rebate for International Productions (TRIP), be subject to corporate income tax in France; contract with a French company to handle the shoot in France or/and of the animation / VFX shots via a production services agreement; submit an application to the CNC for provisional approval; meet the minimum spending requirement of EUR 250k in eligible expenses or if the total worldwide budget is below EUR 500k, incur eligible expenses equal to at least 50% of the production budget; **shoot at least five days in France for live action productions**; pass the Cultural Test with at least 18 points (36 points for animation productions), of which seven points (nine points for animation productions) must be earned for "dramatic content" (TV series that aggregate episodic costs in order to reach the minimum spend threshold must also meet the cultural test on an aggregated basis); for the 10% bonus, project must be live-action fiction, incur more than EUR 2 million in VFX-related eligible French expenses and pass the VFX test (identical to the animation test); and submit a final approval application along with a DVD of the production and any necessary documents to the CNC within 24 months of incurring the last French expense.

**QUALIFIED SPEND:** Qualified spend for TRIP includes costs incurred in France by the production services company, including but not limited to: wages and compensation for authors, actors (capped at the minimum amount in the relevant collective bargaining agreements), and crew members that are French or European residents and/or citizens; fringes; rentals and purchases of materials, film stock, and tapes; VFX, animation, postproduction; transportation,

including international transport of materials and travel of cast and crew to and from France; accommodations for cast and crew (hotel expenses are limited to EUR 270 per night in Paris and the immediate vicinity and EUR 200 per night for the rest of the French territory); catering; depreciation; and a shorter shoot (10%–15%) outside of France using the same crew and materials. Eligible expenditures are taken into account at up to 80% of the total budget. **Expenses incurred prior to the date the CNC receives the provisional approval application will not qualify for the incentive.**

**SUMMARY:** The TRIP program is administered on a first-come, first-served basis and exclusively targets non-French productions. TRIP offers a refundable tax credit of 30% - 40% of qualifying expenditures. For the 10% VFX bonus, once the €2M threshold is passed, the 40% tax credit rate applies on all of a project's eligible spend, including live action spend which is not VFX-related. While there is not a funding cap for the program, the maximum credit a project may earn is capped at EUR 30 million (approximately USD 31.5 million). The French production services company claims the credit at the end of their fiscal year and the tax authorities make payment, to the extent the production tax credit exceeds the production services company's tax liability, within one half to one and a half years after the last expenditure.

# GEORGIA

FILM IN GEORGIA

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (GEL)	MINIMUM SPEND (GEL)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
20% Nonpayroll Spend & Labor +2% - 5% Promotional	Rebate	5M <sup>(1)</sup>	500k Film/TV Series 300k Documentary 100k Animation	No Cap	Each Citizen; Certain Non-Citizens Paying Georgia Tax <sup>(2)</sup>	No / Yes	Yes	Yes	None	Resolution N365

<sup>(1)</sup> Continuous projects as well as rebates in excess of GEL 5M require special approval. <sup>(2)</sup> Qualifying costs for citizen and non-citizen labor are capped at 60% and 15% of the total qualifying expenses, respectively.

**REQUIREMENTS:** Be a legal entity registered in Georgia; see that at least 50% of the total production budget is in place at the time of application; submit an online application; upon approval, execute an agreement with Enterprise Georgia; meet the minimum spending requirement at least GEL 500,000 (approximately USD 187,000) for a feature film, internet/TV film, or drama/series, mini-series (including pilots), at least GEL 300,000 for a documentary, commercial, or music video, at least GEL 100,000 for an animated film; ***complete production in Georgia and submit a report of all final qualified expenses from a state-approved auditing company within 12 months of the date accepted into the rebate program;*** and for drama/series, mini-series (including pilots) the final product must be distributed in at least three countries outside Georgia or in at least one country outside Georgia if the project is a commercial or music video.

**QUALIFIED SPEND:** Qualified spend includes expenses directly related to the filmmaking process that are paid to Georgian citizens or vendors including, but not limited to, office space, insurance, legal services, location fees, and postproduction services. Several categories of spend, including wardrobe and equipment rentals, catering, and lodging, etc. are limited to a certain percentage of total qualified expenses budgeted. In addition to citizen labor, qualifying labor includes wages paid to certain non-citizens (excluding loan outs), such as, main actor(s), producers, director, director of photography, production designers, costume designers, and

editors on which Georgia income tax is paid, subject to the aforementioned limitations. ***Only expenses incurred from the date the agreement is signed to the date of submission of the audit report are eligible for the incentive.***

**SUMMARY:** This program is administered on a first-come, first-served basis. Georgia offers a 20% rebate on qualified expenses incurred in Georgia with the opportunity to earn an additional 2%-5% rebate by satisfying certain promotional criteria, such as, spending at least GEL 50,000 on postproduction services in Georgia, or employing Georgian citizens in certain positions. After receiving the 20% cash rebate, the applicant has one year to apply for the additional 2%-5% rebate. The government rebates the 20% incentive within one year and the bonus rebate within 90 days. ***Rebates in excess of GEL 5M require special approval from the Government of Georgia.***



# GERMANY

DEUTSCHER FILMFÖRDERFONDS (GERMAN FEDERAL FILM FUND) (DFFF)

Große Präsidentenstraße 9, D-10178 Berlin, www.dfff-ffa.de

PROJECT TEAM: +49 030 27577 142, dfff@ffa.de

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (EUR)	MINIMUM SPEND (EUR)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
20% DFFF I +5% <sup>(1)</sup>	Grant	4M	2M Animated Film <sup>(2)</sup> 1M Film <sup>(2)</sup> 200k Documentary <sup>(2)</sup>	Discretionary	Each Resident & Nonresident Subject to Tax	No / No	Yes	Yes <sup>(3)</sup>	None	See Guidelines
25% DFFF II	Grant	25M	≥ 8M German Spend (Film) ≥ 2M German Spend (Anim. Film) and Total Budget ≥ 20M	Discretionary		No / No	Yes	Yes <sup>(3)</sup>	None	See Guidelines

<sup>(1)</sup> An additional 5% may be earned if German spend is greater than EUR 8 million (USD 8.4 million). <sup>(2)</sup> For DFFF I, German production costs must be at least 25% of total production costs, 20% when total production costs exceed EUR 20 million. <sup>(3)</sup> The audit of final costs must be conducted no later than two years after completion of the answer print.

**REQUIREMENTS:** For DFFF I, be a producer or co-producer; as an applicant producer, provide a financial contribution of at least 5% of the total production costs; for DFFF II, be a production service provider; and for both, be a resident or a business establishment in Germany, which has released at least one feature-length film (two for a DFFF II applicant) in Germany or another EU Member State or EEA contracting state or Switzerland within the five years before filing the application; submit an application at least six weeks PRIOR to the start of principal photography anywhere in the world; commence principal photography no later than four months AFTER the notification date of the grant; prior to the notification date, prove that at least 75% of total production costs are financed; score the required minimum points on the applicable cultural test; see that German production costs amount to at least 25% of the total production costs, (if total production costs exceed EUR 20 million, the German production costs must amount to at least 20% of the total production costs); **produce at least one final version of the film in the German language;** and release the film commercially in Germany within one year of completion of the answer print.

**QUALIFIED SPEND:** Qualified spend includes goods and services provided in Germany and

wages and fees for resident and nonresident cast and crew subject to taxation in Germany (aggregate cast fees qualify up to 15% of German spend). Under DFFF I, **principal photography costs incurred outside Germany and provided by German cast and crew or companies may qualify** (but are not included in calculating the 25% Germany threshold) as long as filming is limited to 40% (20% under DFFF II) of total principal photography (documentaries are exempt from the 40% limit) and the requirements of the script call for shooting on location, which cannot take place in Germany or only at an unreasonably high cost. Applications for aid will be rejected if the applicant has started principal photography before filing an application.

**SUMMARY:** This program is administered on a first-come, first-served basis. Under DFFF I, Germany offers a grant equal to 20% of German production costs on up to 80% of the total production costs, along with an opportunity to earn an additional 5% if German spend is greater than EUR 8 million. Under DFFF II, a project may earn 25% if it meets the minimum spend requirements and the total production costs are more than EUR 20 million. **Upon request, the disbursement of the grant may be paid in installments.** The maximum grant a project may earn under DFFF I is EUR 4 million and for DFFF II, it increases to EUR 25 million.

# HUNGARY

NATIONAL FILM INSTITUTE NON-PROFIT PRIVATE SHARE COMPANY (NFI)

Budapest 1365 Pf. 748., Hungary, www.nfi.hu/en

DR. GERGELY KALOCSAY, LEGAL COUNSEL: +36 1 461 13 20, kalocsay.gergely@nfi.hu

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND	FUNDING CAP (HUF)	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	ACT NUMBER
30% Nonpayroll Spend & Labor	Rebate	No Cap	0	300B Thru 12/31/24	Each Resident & Nonresident <sup>(1)</sup>	No / No	Yes	Yes <sup>(2)</sup>	12/31/24	Act II of 2004 on Motion Picture

<sup>(1)</sup> Nonresident remuneration may qualify up to the limit in QUALIFIED SPEND if 16% Hungarian tax is withheld and paid on services performed in Hungary. <sup>(2)</sup> Performed by the National Film Office (NFO).

**REQUIREMENTS:** The foreign production company must enter into a production services agreement with a company registered in Hungary or in one of the EEA states; notify the NFO of the starting date of preproduction before preproduction begins; submit an electronically filed application for registration and supporting documents to the NFO at least 30 days PRIOR to the start of principal photography in Hungary; incur an administration fee of 2.5% of the rebate amount (this will be deducted from the amount of the support); employ the required number of trainees based on direct production costs: HUF 10 million to 100 million, one; HUF 100 million to 500 million, two; in excess of HUF 500 million, five; films exceeding HUF 10 million in direct production expenditures; shall pay 0.5% of the direct cost of film production, not to exceed HUF 15 million per film, as motion picture training contribution to the NFI; and *pass the cultural test with at least 15 points*.

**QUALIFIED SPEND:** Qualified spend includes all direct production costs (including the training fee contribution) incurred by the Hungarian production company paid to a Hungarian taxpayer during preproduction, production, and postproduction, including travel costs to Hungary; and 100% of the remuneration for each foreign performing artist and crew member up to HUF 3 million each, and 50% of the sum above HUF 3 million (conditional upon the Hungarian tax being deducted and paid). *The basis for the incentive shall be 100% of the direct cost of the film production if at least 80% of the film's direct production costs qualify as direct Hungarian spend.* Up to 25% of the eligible Hungarian spend can be non-Hungarian spend which also

qualifies for the 30% tax rebate. Copyright costs which exceed 4% of the budget, print and advertising costs which exceed 2% of the budget (maximum HUF 10 million), and total producer fees that exceed 4% of the Hungarian budget are ineligible for the rebate. Qualified expenses include those incurred between the starting and ending date of the period indicated in the application.

**SUMMARY:** This program is administered on a first-come, first-served basis. Hungary offers a rebate equal to 30% of qualified production costs. The Hungarian sponsor may direct the sponsorship payment to the deposit account managed by the NFI or may make a sponsorship payment directly with the production company in the amount of the tax credit certified either (1) at the completion of production when total production costs are paid or (2) monthly or quarterly if the production is not completed within nine months or the direct production costs exceed HUF 150 million (approximately USD 402,000). *This incentive program is scheduled to sunset on December 31, 2024.*

# ICELAND

FILM IN ICELAND

Bjargargata 1102 Reykjavík, Iceland, www.filminiceland.com

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (ISK)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% Nonpayroll Spend & Labor	Rebate	No Cap	0	No Cap	Each Resident & Nonresident Subject to Tax	No / Yes	Yes	Yes <sup>(2)</sup>	12/31/25	43/1999
35% Nonpayroll Spend & Labor <sup>(1)</sup>	Rebate	No Cap	350M	No Cap						58/2016 76/2022

<sup>(1)</sup> See REQUIREMENTS. <sup>(2)</sup> An audit is required for projects receiving a rebate of more than 3 million Krona (ISK) (approximately USD 21,800).

**REQUIREMENTS:** Be a production company established in Iceland or be an Icelandic branch/ agency of a company registered in another member state of the European Economic Area (EEA); *submit an application PRIOR to the start of principal photography in Iceland*; score a minimum of 4 points from the Cultural Criteria and a minimum of 23 points overall out of a possible 46 points; and complete the production within three years from the date the application was submitted (a special request can be made to extend that time to a maximum of five years). To be eligible for the 35% reimbursement, a production must 1) incur a minimum of ISK 350 million of costs in Iceland; 2) have a minimum of 30 working days in Iceland, either consisting of actual shooting days or defined postproduction working days (of the 30 working days, a minimum of 10 shooting days in Iceland is always required); and 3) have a minimum of 50 staff members working directly on the project with the work amounting to 50 working days.

**QUALIFIED SPEND:** Qualified production costs include costs incurred in Iceland during preproduction, production, and postproduction. Preproduction costs can be included even if those costs were incurred prior to approval. *If more than 80% of the total production costs are incurred in Iceland, then all EEA costs may also be included in the reimbursement calculation.* Payments to nonresident employees are eligible if income tax is paid in Iceland. Payments to loan outs are eligible only if the loan out is an Icelandic entity formed through the Icelandic tax authorities and Icelandic income tax has been withheld.

**SUMMARY:** This program is administered on a first-come, first-served basis. Iceland offers a rebate equal to 25% of all qualified film production costs incurred in Iceland with the opportunity to receive up to 35% if three conditions are met (see REQUIREMENTS). In the event of a change in the estimated production costs after production begins, a new cost estimate must be submitted. *The request for reimbursement must be made within six months of the completion of costs incurred in Iceland.* This incentive program is scheduled to sunset on December 31, 2025.

# IRELAND

SCREEN IRELAND

6300 Wilshire Blvd # 1440, Los Angeles CA 90048, <https://www.screenireland.ie>

STEVEN DAVENPORT, HEAD OF U.S. PRODUCTION AND PARTNERSHIPS: 310 882 1806, [inwardproduction@screenireland.IE](mailto:inwardproduction@screenireland.IE)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (EUR)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
32% Nonpayroll Spend & Labor <sup>(1)</sup> +2% Regional Uplift <sup>(2)</sup>	Refundable Tax Credit	No Cap <sup>(1)</sup>	250k <sup>(3)</sup>	No Cap	Each Resident & Nonresident Subject to Tax	Yes 20% <sup>(4)</sup> / No	Yes	No	None	Section 481 Reg 119 2019 Reg 120 2019 Reg 358 2019

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> The 2% regional uplift is available to projects substantially produced (50% or more) in the regions outside Dublin/Wicklow and Cork City and County and is due to expire for claims made after December 31, 2023. <sup>(3)</sup> Projects are excluded from the incentive if their 'eligible expenditure' is less than €125,000, or the total cost of production is less than €250,000. <sup>(4)</sup> Withholding only applies to actors from outside the EU.

**REQUIREMENTS:** Be a tax compliant special purpose production company; submit an application (including a TAB F Skills Development Plan) to the Minister at least 21 working days **PRIOR to the start of principal photography in Ireland**; meet a minimum of 3 out of the 8 criteria points from the Cultural Test; meet the minimum spend; pay all eligible expenses through a bank account opened at an institution based in Ireland; and file a claim for the credit via Form CT1, either in full, based on actual qualified expenditures within 6 months of completion of the film or for up to 90% of the credit based on budgeted qualified expenditures, limited to the first EUR 125 million (approximately USD 133 million). Claims based on budgeted expenditure are conditional upon evidence being available by way of a certificate, to demonstrate 1) funding agreements have been executed or that shows an amount of not less than 68% of the amount on which the film corporation tax credit is based has been lodged with a financial institution, and 2) showing that eligible expenditures are greater than 50% of the total cost of production, and 3) of signed production, financing, distribution, or sale of the film agreements.

**QUALIFIED SPEND:** Qualified expenditures include all goods and services used or consumed within Ireland that are provided by a person who is carrying out their business from a fixed place of business in Ireland, from the development phase up to and including postproduction

and including the cost of providing an archive print; producer fees of not more than 10% of the global budget if eligible expenditures are less than 80% of the global budget or up to 15% of the global budget if eligible expenditures exceed 80% of the global budget; and payments to resident and nonresident cast and crew subject to tax. **Payments made to actors who are not resident in the European Economic Area are subject to 20% withholding tax.**

**SUMMARY:** This program is not administered on a first-come, first-served basis and there is no limit to the number of projects allowed per year. Ireland offers a refundable tax credit equal to 32% of the lowest of: 1) eligible expenditures; 2) 80% of the total cost of production; or 3) EUR 125 million. **The total net contribution of State Aid for the project from different sources, including section 481 relief, may not exceed 50% of the production budget.** The claim for the credit can either be made in full after the project's completion, or a claim for up to 90% of the credit based on budgeted expenditure can be made during the course of the production subject to certain conditions (see REQUIREMENTS above), with the balance claimed, within 6 months of completion.

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (EUR)	MINIMUM SPEND	FUNDING CAP (EUR)	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
40% Nonpayroll Spend & Labor	Transferable Tax Credit	20M <sup>(1)</sup>	0	746M Per Calendar Year	Each Resident & Nonresident Subject to Tax	No / No	Yes	Yes	None	Finance Law of 2016 No. 220/2016 Decree 4/2/21 Decree 10/21/22

<sup>(1)</sup> The Italian Production Service Company is capped at EUR 20 million per year for features.

**REQUIREMENTS:** Be an Italian Production Service Company (IPSC) that is established and subject to taxation in Italy; have a registered office in the European Economic Area (EEA); have a minimum share capital and net worth of at least EUR 40,000 (approximately USD 42,000); not own any IP or exploitation rights related to the audiovisual work; film at least one day in Italy; *pass the Cultural Test as per Table A*; submit a preliminary application within 90 days PRIOR to commencement of principal photography along with the Cultural Test and all the elements listed in the preliminary application info-sheet; within 120 days from the submission of the Preliminary Request, provide evidence of the commencement of Italian production activity; submit final application within 180 days after completion of ALL ISPC activities along with overall final budget, the amount of production costs incurred in Italy, as well as those incurred in another member state of the European Union and an audit conducted by a registered auditor; and complete a mandatory industry survey which reports on the industrial, occupational, and economical impact of the project in Italy.

**QUALIFIED SPEND:** Qualified expenditures consist of costs incurred for the purchase of goods and services on Italian territory by companies that have their registered office and tax domicile in Italy or are subject to taxation in Italy, as well as, under reciprocity conditions, by companies with a registered office and nationality of another country of the European Economic Area, which has an agency or branch established in Italy, which mainly carries out its business

there and which is subject to taxation in Italy; expenses incurred for the purchase of goods and services from an entity or individual resident in Italy for tax purposes; the cumulative sum of financial charges, insurance expenses, and guarantee charges are limited to 7.5% of total production costs; above-the-line costs for writers, director, and main cast, net of social security contributions are limited to 30% of total production costs. *Producer Fees and producer overhead are not eligible and are limited to 7.5% of total production costs.*

**SUMMARY:** This program is administered on a first-come, first-served basis. Italy offers a tax credit equal to 40% of qualified expenses. The Ministry of Culture will communicate the final amount of tax credit assigned to the production within 60 days from the date of receipt of the Final Request. *The eligible costs in the Final Request may exceed the eligible costs in the Preliminary Request by up to 10%.* If the eligible costs in the Final Request exceed the Preliminary Request's eligible costs by more than 10%, the tax credit will be calculated on the basis of the eligible costs indicated in the Preliminary Request plus 10%.

# MALAYSIA

FILM IN MALAYSIA OFFICE (FIMO)  
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 ZOKIFLI ABU BAKAR, DIRECTOR OF FILM IN MALAYSIA: +60 19 333 8845, zokifli@finas.my

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (MYR)	FUNDING CAP	QUALIFIED LABOR (MYR)	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
30% Nonpayroll Spend & Labor +1% - 5% Bonus <sup>(1)</sup>	Rebate	No Cap	5M Film/TV 1M Post Only	No Cap	1 <sup>st</sup> 7.5M of Each Resident & Nonresident <sup>(2)</sup>	No / No	Yes	Yes	None	See Guidelines

<sup>(1)</sup> The 1% - 5% bonus is based on a point-based system in accordance with the Cultural Test. <sup>(2)</sup> Nonresident cast and crew salaries for services rendered in Malaysia are capped at 30% of QMPE.

**REQUIREMENTS:** Be a foreign production company that has commissioned a qualified Malaysian production services company or be a private limited production services company incorporated by a foreign production company under the Malaysian Companies Act 2016 and registered with the Companies Commission of Malaysia; be the party responsible for all activities that are necessary for production and/or postproduction in Malaysia; at least two months PRIOR to the start of preproduction (or postproduction for the postproduction only rebate), submit an application for a Provisional Certificate to FIMO; **see that at least 30% of the production crew are either Malaysian citizens or persons having permanent Malaysian residency status** and out of this 30%, 50% shall be Bumiputera status; separate from the 30% local crew requirement, hire a minimum of 5 understudy interns; meet the minimum spend requirement of MYR 5 million in aggregate for production work only or spend at least MYR 5 million combined for production work and postproduction work; for the postproduction only rebate, the minimum spend requirement is MYR 1 million; apply for and obtain a Final Certification after Qualifying Malaysian Production Expenditure (QMPE) has ceased being incurred; and provide a soft copy of the project or other proof/evidence acceptable to FIMO. For a television series, the entire television series (excluding television series which is predominantly a digital animation or other animation / live action or other television series that is not predominantly an animation) is to be completed within 18 months upon commencement of expenditure.

**QUALIFIED SPEND:** QMPE includes, but is not limited to, costs incurred for goods and services provided in Malaysia, the use of land located in Malaysia, and the use of goods that are located in Malaysia at the time they are used in the making of the production. The service provider must be a registered Malaysian company at the time the service is provided. QMPE also includes: **the first MYR 7.5 million (approximately USD 1.6 million) paid to each resident and each nonresident for services performed in Malaysia.** Nonresident crew members must work in Malaysia for a minimum of two cumulative calendar weeks in order to qualify their wages, travel expenses, accommodations, and per diem. Nonresident cast members are not subject to the minimum work period requirement. QMPE does not include any costs incurred prior to the approval date from FIMO.

**SUMMARY:** This program is administered on a first-come, first-served basis. Malaysia offers a rebate equal to 30% -35% of all QMPE for production or production and postproduction activity in Malaysia. **The postproduction only rebate is not eligible for the 1% - 5% bonus.**



INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (EUR)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
30% Nonpayroll Spend & Labor +5% Local Facilities <sup>(1)</sup> +5% Local Resources <sup>(1)</sup>	Rebate	No Cap	100k	No Cap	Each Resident & Nonresident <sup>(3)</sup>	Yes <sup>(3)</sup> / No	Yes	Yes	12/31/28 <sup>(4)</sup>	Act No. VII of 2005 L.N. 47 of 2015 L.N. 67 of 2019 L.N. 48 of 2021 L.N. 16 of 2023 L.N. 17 of 2023 L.N. of 2024
50% Difficult Audiovisual Work <sup>(2)</sup>			50k DAW							

<sup>(1)</sup> 5% for featuring Malta or local usage of facilities, and 5% for maximizing local resources. <sup>(2)</sup> The Difficult Audiovisual Work (DAW), see REQUIREMENTS. <sup>(3)</sup> See QUALIFIED SPEND. <sup>(4)</sup> Pending final approval.

**REQUIREMENTS:** Be a “qualifying company”, as defined; submit an application at least 30 working days PRIOR to the start of principal photography in Malta; for Audiovisual Works, score at least 40 points on the Cultural Test; contribute towards a Skills Development Fund calculated at 0.5% on the final eligible spend; and among other factors, hire the minimum amount of the local workforce specified percentages and specific designations for each department (if and when applicable) and at least five trainees who are Maltese Nationals or EU/EEA citizens. For DAWs, the total production budget must not exceed EUR 1.5 million and score at least 12 out of 21 points, for a feature film, on the DAW Assessment Criteria. **Applications submitted after the commencement of principal photography in Malta will not be considered.**

**QUALIFIED SPEND:** Eligible expenditures include costs incurred in Malta that are directly related to production. Some costs have limitations with respect to how much may qualify for the incentive. For example, salaries (including travel and living expenses as well as miscellaneous ancillary associated costs) for producers, director, cast, and stunts (above-the-line) are capped to whichever is the higher: EUR 1 million (approximately USD 1 million) or 30% of total Malta eligible spend provided it does not exceed the actual ATL costs incurred. The total rebate that may be earned on ATL spend only, as defined, in Malta is limited to EUR 5 million. Nonresident income taxation is subject to relevant ‘Double Taxation Agreement’ (DTA) with the relevant

country and Malta. **Any taxation applicable applies at the following rates: actors and in front of the camera persons, 10%; and all other nonresidents, 15%.**

**SUMMARY:** This program is not administered on a first-come, first-served basis. Approval is based on specific guidelines and performance in the Cultural Test which considers cultural content, breadth of distribution, crew nationality, and the use of local resources. Malta offers a cash rebate of 30% to 40% of eligible expenditures (50% for DAW). **The Commissioner should be notified in writing if budget modifications result in an increase of more than 10% from the original estimate submitted.** If it becomes apparent that the threshold has been exceeded, the Commissioner reserves the right to award the final incentive on not more than 10% over and above the overall qualifying expenditure, as outlined in the provisional certificate. Rebates are issued within five months of submitting expenditures to the Commission for audit. In some instances, at the discretion of the Film Commissioner, a production may request an advance grant payment equal to 10% of the cash rebate (subject to a preliminary audit). The cost of the final audit is 0.5% of overall eligible spend, with a minimum fee of EUR 5,000 and maximum fee of EUR 30,000 and will be deducted from the final cash rebate. The 18% VAT in Malta is fully refundable.

# NEW ZEALAND

NEW ZEALAND FILM COMMISSION (NZFC)  
 P.O. Box 11 546 Manners St., Wellington, NZ, 6142 www.nzfilm.co.nz  
 INCENTIVES TEAM: +64 4 382 7680, nzspr@nzfilm.co.nz

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (NZD)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
20% Nonpayroll Spend & Labor <sup>(1)</sup> +5% Uplift <sup>(2)</sup>	Rebate	No Cap	15M Film <sup>(3)</sup> 4M TV/Other <sup>(3)</sup>	No Cap	Each Resident & Nonresident <sup>(4)</sup>	No / No	Yes	Yes	None	See NZSPR Criteria
20% PDV (Post, Digital, and Visual Effects)	Rebate	No Cap	250k PDV <sup>(3)</sup>							

<sup>(1)</sup> Production Rebate. <sup>(2)</sup> See SUMMARY. <sup>(3)</sup> QNZPE only. <sup>(4)</sup> Nonresidents, with the exception of cast, must work a minimum of 14 days on the project in New Zealand for their labor to qualify.

**REQUIREMENTS:** Be a “special purpose vehicle” (SPV) with its own GST, payroll registration number and bank account; be a New Zealand (NZ) company, as defined, or a foreign corporation operating with a fixed establishment in NZ, that is responsible for all activities involved in making the production in NZ; for the Production Rebate register with the NZFC PRIOR to the start of principal photography in NZ; *for PDV productions, register within 20 working days of a ‘qualifying bid’ being accepted*; START principal photography within six months after the date on the Provisional Certificate (if applied for); for television and other non-feature films, begin and complete principal photography within a 24-month period; and submit a final application no later than six months from the completion of production anywhere, including postproduction. See the New Zealand Screen Production Rebate (NZSPR) Criteria for exceptions to the unique SPV requirement and additional registration options for PDV productions.

**QUALIFIED SPEND:** For the NZSPR program, QNZPE includes costs for: goods sourced and services provided in NZ; goods purchased outside of NZ may qualify under specific conditions; and labor and travel costs to NZ for nonresident below-the-line crew, provided they work on the production in NZ for 14 or more days in total. Above-the-Line Costs, as defined, are limited to 20% of total QNZPE for both residents and nonresidents; NZ copyright acquisition; *NZ business overhead (cannot exceed 5% of total QNZPE or NZD 500,000)*. For PDV (productions not

shot in NZ), QNZPE includes fees and expenses of personnel, rent for studio and office space, purchase or rent of equipment, and depreciation of assets related to postproduction, digital, and visual effects.

**SUMMARY:** Both programs are administered on a first-come, first-served basis. The Production and PDV rebates are equal to 20% of QNZPE. Only Production Rebate applicants may apply for the 5% Uplift if they: 1) meet the minimum QNZPE spend threshold of NZD 30 million, 2) pass the 5% Uplift Points Test by obtaining at least 40 points out of a potential 85 points, which must include the mandatory points in Section A1, and 3) receive a Provisional Certificate for the 5% Uplift. If applying for the 5% Uplift, the applicant must apply for a Provisional Certificate prior to commencement of principal photography. PDV productions are not eligible for the 5% Uplift. Under certain conditions, interim applications may be submitted each time QNZPE exceeds a multiple of NZD 50 million (approximately USD 29.6 million) or more. *An individual production cannot qualify for both the PDV Rebate and the Production Rebate.*



# SOUTH AFRICA

DEPARTMENT OF TRADE AND INDUSTRY (DTI)

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (ZAR)	MINIMUM SPEND (ZAR)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25% QSAPE +5% <sup>(1)</sup>	Rebate	50M	15M <sup>(3)</sup>	No Cap	Each Citizen	Yes 15% / No	Yes	Yes	None	See Guidelines
20% QSAPPE +2.5% or 5% <sup>(2)</sup>	Rebate	50M	1.5M	No Cap	Each Citizen	Yes 15% / No	Yes	Yes	None	

<sup>(1)</sup> Earn an additional 5% of Qualifying South African Production Expenditure (QSAPE) by filming, conducting postproduction of at least ZAR 1.5 million, and using the services of a Black owned service company in South Africa (SA). <sup>(2)</sup> Earn an additional 2.5% or 5% of Qualifying South African Postproduction Expenditure (QSAPPE) if spend on qualifying postproduction in SA is at least ZAR 10 million and ZAR 15 million, respectively. <sup>(3)</sup> Minimum spend is lowered to ZAR 12 million (approximately USD 625,000) with the use of a "Level 1" Broad Based Black Economic Empowerment (B-BBEE) service company.

**REQUIREMENTS:** Utilize the services of a South African service company; *register a special purpose corporate vehicle (SPCV) in SA that is the entity responsible for all activities involved in the production*; submit an application no earlier than 45 calendar days prior to the start of principal photography anywhere and receive an approval letter from the DTI before commencing principal photography anywhere (for postproduction only, submit an application prior to the start of postproduction); see that 80% of the total production budget has been secured at the time of application; procure a minimum of 20% of qualifying goods and services (excluding cast, extras, producers, directors, and writers) from entities which are at least 51% black-owned by SA citizens and have been operating for at least one year; commence principal photography within the three month period prescribed by the DTI; film at least 21 days and at least 50% of scheduled principal photography in SA (this requirement may be waived for productions with QSAPE of ZAR 100 million or more); and for the postproduction only incentive, conduct a minimum of 14 calendar days of postproduction in SA with QSAPPE of ZAR 1.5 million or more (the minimum day requirement is waived if 100% of postproduction is done in SA).

**QUALIFIED SPEND:** QSAPE includes all expenditures attributed to production related goods and services delivered and provided in SA by a legally registered entity domiciled in SA; and expenses for travel, accommodation, and per diem paid to nonresident crew while based in SA. *Production costs must be paid through the SPCV's SA bank account to qualify.* Non-qualified costs include: financing, incorporation, consulting, related party transactions, executive producers, publicity and marketing, withholding tax paid on non-citizen actors, and SA business overhead expenses if such costs exceed the lower of 2% of the total production expenditure or ZAR 200,000.

**SUMMARY:** This program is not administered on a first-come, first-served basis. The DTI has sole discretion in approving projects and the final amount of each claim. Productions shooting in SA may earn a 25% rebate on QSAPE plus an additional 5% (cumulative 30%) or 20% on QSAPPE plus an additional 2.5% or 5% (cumulative 22.5% or 25%) as stated above. *Compensation paid directly to foreign actors or to their loan out company does not qualify but is subject to 15% SA withholding tax.* The maximum rebate any one project may earn is capped at ZAR 50 million.

# SOUTH KOREA

THE KOREAN FILM COUNCIL (KOFIC)

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (KRW)	MINIMUM SPEND (KRW)	FUNDING CAP (KRW)	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
20% Nonpayroll Spend & Labor <sup>(1)</sup>	Rebate	200M	≥ 100M ≤ 800M	324M Per Calendar Year	Each Resident	No / No	Yes	Yes	None	See Guidelines
25% Nonpayroll Spend & Labor <sup>(1)</sup>	Rebate	200M	> 800M							

<sup>(1)</sup> 20% rebate if shooting more than five days in South Korea and spending between KRW 100 million and KRW 800 million; 25% if shooting more than ten days in South Korea and spending more than KRW 800 million.

**REQUIREMENTS:** The foreign production company must enter into a production services agreement with a company registered in Korea; submit a Provisional Application no earlier than 90 days and no later than 30 days PRIOR to the commencement of principal photography in South Korea; for feature films, series, and documentaries developed and produced by a foreign production company, show that more than 80% of the production costs come from foreign capital; receive approval from the Review Committee based on established criteria; spend no less than KRW 100 million and shoot no less than five days in South Korea; complete the production within 8 months after shooting in South Korea; and *submit the final application and other supporting documents within two months of completing production activities in South Korea.*

**QUALIFIED SPEND:** Qualified spend includes expenditures incurred *from three months prior to the start of principal photography, in South Korea*, even if incurred prior to submitting the Provisional Application, to the date of the audited expenditure statement and may include goods and services provided by businesses in South Korea; services provided in South Korea by residents' subject to South Korean income tax withholding; and travel to South Korea, if booked through a South Korean travel agent. Postproduction costs or labor costs of cast and crew are limited to 50% of the total Qualified Production Expenditures (QPE) and total costs for

the main cast must not exceed 30% of the total labor cost. Nonresident cast and crew per diem are not considered QPE.

**SUMMARY:** This program is not administered on a first-come, first-served basis. All applications are assessed by the Review Committee and, if approved, the production company and KOFIC will enter into an agreement. South Korea offers a cash rebate equal to 20% or 25% of QPE, depending on the amount of spend and the number of principal photography days in South Korea (see above). *The rebate is calculated net of VAT and is subject to taxation.* If principal photography does not commence within three months after entering into the agreement, KOFIC may cancel the agreement and corresponding grant. Applicants may request a one-time partial settlement of the grant before the production is completed by submitting required documents including a certificate of performance bond and an audited expenditure statement for the costs incurred to date. Upon review and approval of the final application, which must be accompanied by an audited financial expenditure statement, the KOFIC will transfer the approved amount to the applicant's South Korean bank account. The per project incentive cap of KRW 200 million (approximately USD 147,500) may be increased for high-marketing value projects.

# SPAIN

SPAIN FILM COMMISSION

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FILM COMMISSION: +34 608 146 351, [coordinacion@spainfilmcommission.org](mailto:coordinacion@spainfilmcommission.org)

INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (EUR)	MINIMUM SPEND (EUR)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
30%, 25% Nonpayroll Spend & Labor <sup>(1)</sup>	Refundable Tax Credit	20M/10M <sup>(1)</sup>	2M <sup>(2)</sup>	No Cap	Each Resident & Nonresident Subject to Tax <sup>(3)</sup>	No / No	Yes	No	None	Art. 36.2 Law 27/2014; Art. 45 Royal Decree 634/2015

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> Global budget must be at least EUR 2 million with a minimum spend of EUR 1 million in Spain for film and TV or EUR 200,000 in Spain for animation. <sup>(3)</sup> See QUALIFIED SPEND.

**REQUIREMENTS:** Be a production company or service production company registered in the Registry of Cinematographic Companies of the Institute of Cinematography and Audiovisual Arts of Spain that is in charge of the execution of the foreign production; obtain the corresponding certificate of nationality and the certificate attesting to the cultural nature of the content, issued by the Institute of Cinematography and Audiovisual Arts, or by the corresponding body of the Autonomous Community competence in the matter; include acknowledgement of having taken advantage of the tax credit in the final credits of the production; **and meet the minimum spend requirement of EUR 1 million in Spain with worldwide production costs of at least EUR 2 million.**

**QUALIFIED SPEND:** Qualified production costs include costs incurred in Spain during preproduction, production, and postproduction; the expenses of creative personnel, defined as, the director, scriptwriter, director of photography, music composer, actors and other artists, head installer, art director, sound director, figurine maker, and head make-up artist, as long as they have tax residence in Spain or in a member State of the European Economic Area; and expenses derived from the use of technical production and other providers, as defined. Expenses incurred in relation to the administrative team do not qualify including administrative office rent, staff expenses, such as, head accountant, accountant, paying accountant, assistant accountant, renting office furniture, photocopy machines, printers, etc., the purchase of office

equipment, stationery, and messenger services. **The base used to calculate the incentive is limited to 80% of the total cost of production.**

**SUMMARY:** This program is administered on a first-come, first-served basis. Spain offers a refundable tax credit equal to 30% on the first million Euros (approximately USD 1.05 million) of qualified spend in Spain and 25% of the remainder of the qualified expenses incurred in Spain. The maximum credit that may be earned for a film is EUR 20 million and EUR 10 million per episode for a series. **The total tax credit, together with any other aid received may not exceed 50% of the cost of the production.** The refund is applied for by the Spanish production service company during the month of July of the fiscal year after the end of filming.

# CANARY ISLANDS, SPAIN

CANARY ISLANDS FILM

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP (EUR)	MINIMUM SPEND (EUR)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
50%, 45% Nonpayroll Spend & Labor <sup>(1)</sup>	Refundable Tax Credit	36M/18M <sup>(1)</sup>	2M <sup>(2)</sup>	50M	Each Resident & Nonresident Subject to Tax	No / No	Yes	No	None	Article 36.2 Law 27/2014

<sup>(1)</sup> See SUMMARY. <sup>(2)</sup> Global budget must be at least EUR 2 million with a minimum spend of EUR 1 million in the Canaries for film and TV or EUR 200,000 in the Canaries for animation.

**REQUIREMENTS:** Be a production company or service production company, whose tax residence is in the Canary Islands, that is in charge of the execution of the foreign production and has previously executed a foreign film or audiovisual work and is registered with the Film and Audiovisual Arts Institute; obtain the Canarian audiovisual production certificate; be in possession of the Spanish Cultural Certificate by scoring a minimum of 15 out of 35 points on the cultural test found on the Ministry of Culture and Sports website; and meet the minimum spend requirement of EUR 2 million globally and EUR 1 million in the Canary Islands for a film/TV project or EUR 200k for animation. *The Film and Audiovisual Arts Institute may revoke the cultural certificate issued if it is proven that the titleholder does not fulfil the criteria under which it was issued, whether it be the proceedings for obtaining the certificate of nationality or qualification of the production.*

**QUALIFIED SPEND:** Qualified production costs include costs incurred in Canary Islands during preproduction, production, and postproduction that are directly connected to the production; *expenses of creative staff, as defined, provided that their tax residence is in Spain or in any other European Economic Area Member State;* and expenses related to the use of technical industries and other suppliers. The base used to calculate the incentive is limited to 80% of the total cost of production.

**SUMMARY:** This program is administered on a first-come, first-served basis. The Canary Islands offers a refundable tax credit equal to 50% on the first million Euros of eligible spend in the Canary Islands and 45% of the remainder of the qualified expenses incurred. The maximum credit for a feature film is EUR 36 million or EUR 18 million per episode for TV series (without limitation on number episodes). The credit is claimed in the tax period after the production service is completed. To be able to benefit from this program, and have greater legal certainty, it is necessary to previously apply to the Inland Revenue Office. For animation, the credit can be applied in partial installments based on the work delivery certificates issued. *The Canary Islands also offers a 0% IGIC (Regional VAT) rate to the production of feature films, drama, animation, or documentary series.*

# UNITED KINGDOM FILM

BRITISH FILM COMMISSION

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (GBP)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25.5% Nonpayroll Spend & Labor	Refundable Tax Credit	80% of Total UK Core Expenditure	10% UK Core Expenditure	No Cap	Each Resident & Nonresident	No / No	No	Yes <sup>(1)</sup>	None	Finance Act 2006—C.3, Sch.4 & Sch.5

<sup>(1)</sup> Certification as a British film is required when claiming points in Section C or D.

**REQUIREMENTS:** PRIOR to the start of principal photography, the Film Production Company (FPC) responsible for the entire production of the film must be taxable in the UK (shelf companies belonging to a non-UK parent company are eligible); the film must be intended for theatrical release; be certified as a British film by either: (1) passing the cultural test with at least 18 out of 35 points or (2) qualify as an official co-production (under the UK’s bilateral co-production treaties or European Convention on Cinematic Co-Production); **and a minimum of 10% of the total (both UK and non-UK) core expenditure must be UK expenditures.**

**QUALIFIED SPEND:** Core expenditure consists of expenditures incurred by a British FPC during preproduction, principal photography, and postproduction. Development costs are usually excluded, however, certain expenses like script costs may be prorated based on the percentage of the film produced in the UK. **Core expenditure eligible for Film Tax Relief (FTR) must be a UK expenditure (defined as an expenditure “used or consumed” in the UK irrespective of the nationality of the goods, individual, or service).** When determining whether an expense will qualify as a UK expenditure, it is important to look at where the good or service was “used or consumed” rather than where the good or service was purchased or contracted. For example, a pro-rata share of the expense of a script purchased in the United States by a British FPC and used during production in the UK will qualify as a UK core expenditure because it was “used or consumed” (during a qualifying phase of production) in the UK (England,

Northern Ireland, Scotland or Wales), regardless of the fact that it was purchased in the United States. Core expenditure incurred at a later stage on a project, such as residuals paid to actors and directors, may also qualify for the FTR.

**SUMMARY:** This program is administered on a first-come, first-served basis. The UK offers British FPCs Film Tax Relief equal to 25.5% of qualifying UK expenditures on qualifying British films intended for theatrical release—feature-length formats produced for streaming platforms without a theatrical release can apply for the High-End TV Tax Relief. **Tax relief is available for qualifying UK production expenditures up to a maximum of 80% of total core expenditure.** The FPC can make interim claims throughout the course of production and postproduction. There is no obligation to carry out all activity in the UK, for example, projects engaged in only postproduction and VFX work in the UK may qualify under this program. Animated films may earn a net benefit equal to 29.25%. The program has no annual funding cap, no per project cap, and no salary cap (including above-the-line workers, irrespective of their nationality).

# UNITED KINGDOM - HIGH-END TV

BRITISH FILM COMMISSION

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INCENTIVE RATES	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	MINIMUM SPEND (GBP)	FUNDING CAP	QUALIFIED LABOR	IS LOAN OUT WITHHOLDING / REGISTRATION REQUIRED	SCREEN CREDIT	AUDIT REQUIRED	SUNSET DATE	LEGISLATION
25.5% Nonpayroll Spend & Labor	Refundable Tax Credit	80% of Total UK Core Expenditure	10% UK Core Expenditure & £1M Spend Per Broadcast Hour	No Cap	Each Resident & Nonresident	No / No	No	Yes <sup>(1)</sup>	None	CTA 2009—Part 15A

<sup>(1)</sup> Certification as a British HETV project is required when claiming points in Sections C or D.

**REQUIREMENTS:** PRIOR to the start of principal photography, the Television Production Company (TPC) responsible for the entire production of the high-end television (HETV) project must be incorporated in the UK. HETV projects must: be intended for broadcast (including internet broadcast); be certified as British by either: (1) passing the cultural test with at least 18 out of 35 points or (2) qualify as an official co-production; see that 10% or more of total core expenditure (both UK and non-UK) are UK expenditures; *meet the minimum core expenditure requirement of GBP 1 million (approximately USD 1.2 million) per broadcast hour*; and be more than 30 minutes in length (individual episodes less than 30 minutes can qualify when commissioned together provided that the GBP 1 million per broadcast hour requirement is met).

**QUALIFIED SPEND:** Core expenditure consists of expenditures incurred by a British TPC during preproduction, principal photography, and postproduction. Development costs are usually excluded, however, certain expenses like script costs may be prorated based on the percentage of the HETV project produced in the UK. Core expenditure eligible for HETV Tax Relief must be a UK expenditure (defined as an expenditure “used or consumed” in the UK irrespective of the nationality of the goods, individual, or service). *When determining whether an expense will qualify as a UK expenditure it is important to look at where the good or service was “used or consumed” rather than where the good or service was purchased or contracted.* For example, the expense of a car purchased in the United States by a British TPC that was used as a prop during principal photography in the UK will qualify as a UK core

expenditure because the car was “used or consumed” (during a qualifying phase of production) in the UK (England, Northern Ireland, Scotland or Wales), regardless of the fact that it was purchased overseas. Core expenditure incurred at a later stage on a project, such as residuals paid to actors and directors, may also qualify for the HETV Tax Relief.

**SUMMARY:** This program is administered on a first-come, first-served basis. The UK offers British TPCs High-End TV Tax Relief equal to 25.5% of qualifying UK expenditures on qualifying British television programs intended for broadcast. *Tax relief is available for qualifying UK production expenditures up to a maximum of 80% of total core expenditures.* The TPC can make interim claims throughout the course of production and postproduction. There is no obligation to carry out all activity in the UK, for example, projects engaged in only postproduction and VFX work in the UK may qualify under this program. The program has no annual funding cap, no per project cap, and no salary cap (including above-the-line workers, irrespective of their nationality). Animated TV programs and children’s TV programs may earn a net benefit of 29.25%.

## NOTES

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