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STATE FILM PRODUCTION INCENTIVES & PROGRAMS

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The use of tax incentives and credits for film and television production is a relatively recent phenomenon as the number of states offering film production incentives grew from just a handful in the early 2000s to a majority of states by 2010. Currently thirty-nine states and Puerto Rico have film production incentive on their books for 2014.¹ As the number of states offering film incentives has grown, so to have the debates surrounding the benefits and economic impacts of these programs.

Reflecting this debate, recent state actions around film incentives are as varied as the states themselves. Over the past few years, several states including Arizona, Idaho, Indiana, Iowa, Kansas, Missouri and Wisconsin have ended their incentive programs, or have not included funding for the programs in upcoming budgets. Connecticut suspended its incentives for film production, but maintains tax credits for other types of media. Other states have pared back their incentives packages, reducing the overall rebate or credit a production can claim. At the same time, some states, such as Hawaii, have increased their allocations for film incentive programs, increasing the credit or rebate amount production companies can receive.

Other states that have not previously had production incentives are throwing their hat into the ring. Beginning January 1, 2014, Nevada's new transferrable tax credit became available for productions that shoot at least 60 percent in-state and spend a minimum of \$500,000. Over half of states with incentive programs require a production to spend a minimum amount on goods and services in the state.

Another trend in production incentives over the past few years is an audit requirement before a production can receive a rebate or credit. At least 15 states now require an audit or other verification from production companies. The following outlines state film incentive programs.

¹ Connecticut, Idaho and Oklahoma provide film production incentives; however, incentives programs in these states have been suspended, or funding has not been provided.

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
Alabama	<p>A qualified production company shall be entitled to a 25 percent rebate of all state certified expenditures and 35 percent of all payroll paid to residents of Alabama for the state certified production. Production expenditures for a project must equal or exceed at least \$500,000.</p> <p>In addition to the rebate, the state offers sales tax and lodging tax exemptions.</p>
Alaska	<p>Applicants can qualify for up to 58 percent in a transferable tax credit on qualified production expenditures in Alaska. Eligible projects are broadly defined as film, documentary, commercials, and video projects. The state requires a minimum of \$75,000 of qualified expenditures in Alaska, and there are no production or salary caps.</p> <p>Also, Alaska has no state sales or income tax.</p>
Arizona	<p>No film incentive program.</p>
Arkansas	<p>Production company shall be eligible for a rebate on all qualified production costs in connection with the production of a state certified film project.</p> <p>A production company is eligible for a 20 percent rebate of all qualified production costs associated with the production of a state certified production (including resident and non-resident labor).</p> <p>An approved production company may also receive an additional rebate of ten percent for the payroll of below-the-line employees involved in the production who are full-time residents of the state. Productions must spend a minimum of \$500,000, and there is an annual cap of \$5 million.</p>
California	<p>Qualified taxpayers are allowed a credit against income and/or sales and use taxes, based on qualified expenditures, for taxable years beginning on or after January 1, 2011. Credits applied to income tax liability are not refundable. Only tax credits issued to an "independent film" may be transferred or sold to an unrelated party. Feature films and TV series may be eligible for a 20 percent or 25 percent non-transferable tax credit depending on certain criteria.</p>

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
Colorado	<p>The Colorado Film Incentive program offers a 20 percent cash rebate for production costs taking place in the state. The incentive program covers feature films, television pilots, television series (broadcast and cable), television commercials, music videos, industrials, documentaries, video game design and creation, and other forms of content creation. Bonded productions are eligible to have 100 percent of their projected rebate escrowed up front with the bond company. An additional component of the program is a loan guarantee program with the State guaranteeing up to 20 percent of a production budget. This program is only available to film productions. A production may be eligible for both the performance-based incentive and the loan guarantee programs. To be eligible, a Colorado production company must have qualified local expenditures of at least \$100,000. An out-of-state production company must have at least \$1 million in qualified local expenditures (the exception being television commercials and video game productions, which must have qualified local expenditures of \$250,000).</p>
Connecticut	<p>In, 2006, General Assembly established tax credits for the production of digital media and motion pictures. The statute was amended in 2007 by Public Act 07-236 and again in 2009 by House Bill 6802. For income years starting Jan. 1, 2010, the 2009 bill increases the minimum expenditure to \$100,000 and makes the credit amount dependent on the production's total expenses or costs. Production companies incurring production expenses or costs between \$100,000 and \$500,000 are eligible for a 10 percent credit, between \$500,000 and \$1 million are eligible for a 15 percent credit, and over \$1 million continue to be eligible for a 30 percent credit.</p> <p>The state also offers a tax credit for infrastructure costs, and exemptions for property, sales and hotel taxes.</p> <p><i>Beginning July 1, 2013, there is a two-year suspension of feature films as an eligible production type for the Film and Digital Media Production Tax Credit.</i></p>
Delaware	<p>No film incentive program. However, the state does not levy a sales tax.</p>

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
Florida	<p>Florida offers a base transferrable tax credit of 20 percent to 30 percent. Additional bonus credits of 5 percent are available for certain types of productions. There are three incentive categories: (1) <i>General Production Queue</i>: qualifying productions include films, TV (TV series may be ineligible), documentaries, digital media projects, commercials and music videos. A minimum of \$625,000 must be spent and the maximum incentive award is \$8,000,000. (2) <i>Commercial and Music Video Queue</i>: A minimum of \$100,000 per commercial or music video must be spent. A production company must spend at least \$500,000 within on fiscal year to apply (projects can be bundled). The maximum incentive is \$500,000 per fiscal year. (3) <i>Independent Emerging Media Production Queue</i>: Films, TV, documentaries and digital media projects are eligible. A minimum of \$100,000 must be spent and a maximum of \$625,000 can be spent to qualify. The maximum incentive awarded is \$125,000.</p> <p>Also, Effective January 1, 2001, any qualified production company engaged in Florida in the production of motion pictures, made for television motion pictures, television series, commercial advertising, music videos or sound recordings may be eligible for a sales and use tax exemption on the purchase or lease of certain items used exclusively as an integral part of the production activities in Florida.</p> <p>The state does not levy a state income tax.</p>
Georgia	<p>The Entertainment Industry Investment Act offers an across the board flat, one-time transferrable, tax credit of 20 percent based on a minimum investment of \$500,000 on qualified productions in Georgia. An additional 10 percent Georgia Entertainment Promotion uplift can be earned by including an imbedded animated Georgia logo on approved projects. There is no cap on spending in Georgia. The state also offers a sales & use tax exemption. Qualified companies can get an immediate point-of-purchase sales tax exemption that will save productions up to 8 percent on most below-the-line materials and service purchases or rentals.</p>
Hawaii	<p>As of July 2013, Hawaii expanded the Motion Picture, Digital Media & Film Production Income Tax Credit. A refundable tax credit based on a production company's Hawaii expenditures while producing a qualified film, television, commercial, or digital media project is available for producers. The credit equals 20 percent of qualified production costs incurred on Oahu, and 25 percent on the neighbor islands (Big Island, Kauai, Lanai, Maui, Molokai). Act 88/89 also increased the per production cap to \$15 million, qualifies productions with internet-only distribution, allows state and county location and facilities fees to count towards qualified expenditures and extends the credit's sunset date to 2018. Additionally, the state has a Royalties Tax Exemption. Royalties derived from performing arts products are excluded from a Hawaii taxpayer's income and not subject to state income tax.</p>
Idaho	<p><i>Program is not currently funded.</i></p>

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
Illinois	<p>In 2008, the General Assembly passed the Film Production Tax Credit Act, which offers producers a transferrable credit of 30 percent of all qualified expenditures, including post-production, and will not sunset until 2021 (it is renewable in 5 year increments after 2021). Other benefits include: 30% of the qualified Illinois Production Spending.</p> <ul style="list-style-type: none"> • 30 percent of the qualified Illinois Production Spending. • 30 percent credit on Illinois salaries up to \$100,000 per worker. • Tax credit can be carried forward 5 years from when originally issued by Illinois Film Office. • The yearly sunset provision has been removed so the Film Services Tax Credit does not expire. • Applicants will receive an additional 15 percent tax credit on salaries of individuals that live in an economically disadvantaged area.
Indiana	No film incentive program.
Iowa	No film incentive program. However, in 2013, Iowa reestablished a film office, “Produce Iowa.”
Kansas	No film incentive program.
Kentucky	<p>The Tax Rebate Program entitles eligible motion picture and television production companies to a refund of Kentucky's 6 percent sales and use tax on expenditures made in connection with the production. Qualified productions have the option of taking advantage of either the sales tax refund incentive or a refundable income tax credit of up to 20 percent of approved expenditures. Film production incentives are available to companies that spend at least \$500,000 to produce feature films or television shows in Kentucky.</p> <p>Commercials are eligible with required expenditures of \$200,000. Documentaries and Broadway productions are eligible with an expenditure minimum of \$50,000.</p>
Louisiana	<p>The state offers a 30 percent transferable income tax credit for total in-state expenditures related to the production of a motion picture. An additional 5 percent labor tax credit can be earned on the payroll of Louisiana residents that are employed by a state certified motion picture production. The tax credits are fully transferable and the state has no limit to the amount of tax credits that can be earned by a single production. Only money spent on production costs within the borders of the state will qualify for the 30 percent tax credit.</p>

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
Maine	<p>The state's film incentive program includes: a wage-tax rebate plan (the program offers producers of a certified media production or productions a partial reimbursement of eligible employee wages). Generally, companies are reimbursed 10 percent of the amount paid as wages for non-Maine residents and 12 percent of the amount paid as wages for Maine residents. Additionally, productions may qualify for an additional 5 percent non-transferrable, non-refundable tax credit on non-wage production expenses. Maine also offers no state sales taxes on most production items, reimbursement on lodging taxes for long-term stays, and no state sales tax on purchases of most fuel and electricity for productions.</p>
Maryland	<p>A film production entity may receive a refundable income tax credit of up to 25 percent of qualified direct costs of a film production activity. A television series may receive a credit of up to 27 percent of qualified direct costs. The total direct costs may not include any salary, wages or "other compensation " of an individual who receives more than \$500,000 for personal services in connection with the film production activity.</p> <p>To qualify, the production must incur at least \$500,000 in total direct costs in the State and at least 50 percent of the production's filming must occur in Maryland. In addition, the production must have nationwide distribution.</p>
Massachusetts	<p>Film producers are eligible for a 25 percent production credit, a 25 percent payroll credit, and a sales tax exemption. Any project that spends more than \$50,000 in Massachusetts qualifies for the payroll credit. Spending more than 50 percent of total budget or filming at least 50 percent of the principal photography days in Massachusetts makes the project eligible for the production credit and a sales tax exemption. There are no annual or project caps, no residency requirements, and no extended schedule of credit payouts. The purchase of tangible personal property, including meals are eligible for a sales tax exemption. Unused tax credits can be carried forward for up to 5 years and are transferrable. A production company may also request a refund of up to 90 percent of unused credits.</p>
Michigan	<p>The Film and Digital Media Production Incentive provides partial reimbursement for qualifying costs associated with producing motion pictures, television series, or other qualifying digital productions. A production company must have a combined minimum of \$100,000 of Direct Production Expenditures plus Michigan Personnel Expenditures. Michigan Personnel Expenditures qualify for a 32 percent incentive on eligible expenditures until December 31, 2014 and 27 percent after that date. Crew Personnel Expenditures may qualify for a 15 percent incentive (10 percent after December 31, 2014), and other Qualified Personnel Expenditures may qualify for a 27 percent incentive (12 percent after December 31, 2014). Direct Production Expenditures relating to the production may be eligible for a 27 percent incentive. An additional 3 percent credit may be awarded for Direct Production Expenditures and Michigan Personnel Expenditures that use a qualified production facility.</p>

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
Minnesota	<p>The state has a program titled Snowbate, Minnesota's Film Jobs Production Program. This is a reimbursement of 20 percent to 25 percent of Minnesota production expenditures. The incentive is available to qualified feature films, documentaries, TV pilots, programs or series, TV commercials music videos, Internet and post production. Also, the state offers a Commercial Sales Tax Exemptions for expenditures for TV commercial production and post-production are exempt from Minnesota sales tax. Lastly, the state has a hotel/lodging tax exemption in which all production personnel who stay in a hotel or other lodging under a lease agreement for 30 days or longer are exempt from state lodging tax.</p>
Mississippi	<p>The Mississippi Motion Picture Incentive Program provides a cash rebate on eligible expenditures and payroll and provides sales and use tax reductions on eligible rentals/purchases. This program is available for nationally distributed motion pictures, television programs, DVDs, documentaries, short films, commercials, video games, including animation and production utilizing new technology. National distribution includes theatrical, broadcast, festival screening, streaming video, and Internet delivery. There is a \$50,000 minimum Mississippi investment (local spend) per project. There is a \$10 million per project rebate cap. There is a \$20 million annual rebate cap. There is no minimum requirement for production days or percentage of production spend. Under the Mississippi Investment Rebate, a production is eligible for a 25 percent rebate on their base investment. Additionally, there is a 30 percent Resident Payroll Rebate and a 25 percent Non-Resident Payroll Rebate. A production is eligible for an additional 5 percent rebate on salaries paid to veterans. Qualifying production equipment used directly in the filming/editing of project will be taxed at a reduced rate of 1.5 percent.</p>
Missouri	<p>No film incentive program.</p>
Montana	<p>The state's incentive package offers 14 percent refundable tax credit on Montana crew and talent salaries and 9 percent back on production-related expenditures made in Montana. Productions may also be eligible for The Big Sky Grant Program, which may provide for up to 20 percent of all expenditures. Also, there is no state sales tax and production companies staying longer than 30 days at the same hotel/motel are exempt from the 7 percent bed tax.</p>
Nebraska	<p>No film incentive program. Sales and lodging taxes are exempt for stays of 30 days or more.</p>
Nevada	<p>Beginning January 1, 2014, qualifying productions that shoot at least 60 percent in-state, and spend between \$500,000 and \$40 million are eligible to receive a transferable tax credit of 15 to 19 percent on qualifying expenses up to \$20 million. The program requires an audit before credits are awarded. Additionally, Nevada has no personal income tax.</p>
New Hampshire	<p>No film incentive program. The state has no sales, personal income, or use taxes.</p>

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
New Jersey	<p>New Jersey offers a tax credit in an amount equal to 20 percent of qualified production expenses, available to production companies meeting certain criteria, chiefly: (1) At least 60 percent of the total expenses of a project, exclusive of post-production costs, will be incurred for services performed and goods used or consumed in New Jersey. (2) Principal photography of a project commences within 150 days after the approval of the application for the credit. Certain tangible property used directly and primarily in the production of films and television programs is also exempt from New Jersey's 7 percent sales tax.</p>
New Mexico	<p>New Mexico offers a 25 percent tax rebate on all direct production expenditures, including New Mexico crew, that are subject to taxation by the State of New Mexico. It applies to feature films, independent films, television, regional and national commercials, documentaries, video games and post-production. Non-resident actors and stunt performers will also qualify under a separate tax structure. An additional 5 percent credit is available for either (1) direct production expenditures for qualifying television series; or (2) payments to resident crew (wages and fringes only) for services during production in New Mexico if a production utilize a qualifying soundstage for a minimum of 10 or 15 days of principal photography. (Days required are determined by total New Mexico budget.) New Mexico also offers the Film Crew Advancement Program, which is an incentive for production companies to help create more job opportunities for New Mexican film and television crew professionals. A production company is reimbursed 50% of a participant's wages for up to 1040 hours physically worked by the qualifying crew member in a specialized craft position.</p> <p>Also, as an incentive, the state will issue a certificate which is presented at the point of sale and no gross receipts tax is charged. This incentive cannot be used in conjunction with the 25 percent tax rebate. In 2011, the legislature placed a \$50 million cap on film production credits and staggered payment schedules over two or three years.</p>
New York	<p>The state offers a Film Production Credit a 30 percent fully-refundable tax credit on qualified expenses while filming in the state. A 30 percent to 35 percent post production tax credit is also available, regardless of filming location. Refundable tax credits available for qualified commercials with added incentives for companies increasing volume of work in New York are available and there are film production activities/expenses that are exempt from state and local sales and use taxes. Also a film investment tax credit of up to 5 percent on investments in construction and upgrades to qualified film production facilities plus employment incentive tax credits for two additional years.</p>
North Carolina	<p>Qualifying productions spending over \$250,000 in North Carolina will receive a 25 percent refundable tax credit on in-state purchases for goods and services. There is a \$20 million per project cap (there is no cap for television series).</p>

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
North Dakota	<i>North Dakota does not have a film incentive program.</i> However, film companies may qualify for an income tax exemption. The income tax exemption is available to "primary sector businesses which add value to a product, process or service which creates new wealth." This exemption requires approval by the State Board of Equalization.
Ohio	On Friday, July 17, 2009, the governor signed into law Ohio budget bill (HB 1) including Sec. 122.85 which creates a Film Tax Credit for Ohio. The bill provides for a refundable, non-transferable, tax credit against the corporation franchise or income tax for motion pictures produced in Ohio. The tax credit is equal to 25 percent of non-wage and nonresident wage Ohio production expenditures and 35 percent of Ohio resident wage production expenditures. There is a per project cap of \$5 million, and each episode of a TV series qualifies as a separate project. To earn the rebate, a production must have an audit performed.
Oklahoma	<p>The Oklahoma Film Enhancement Rebate offers up to 37 percent on Oklahoma expenditures to qualifying companies filming in the state capped at \$5 million per year. Film, television and commercial productions may qualify.</p> <p>The Tax Credit for Oklahoma Film & Music Projects gives state taxpayers who invest in film or music projects produced in Oklahoma a 25 percent income tax credit on profits made when those profits are reinvested in another film or music project produced in Oklahoma. Credit cannot exceed Oklahoma taxpayer's liability. Credit is non-assignable and non-transferable.</p> <p>Also, there is the Tax Credit for Construction of Oklahoma Film & Music Facilities. The state offers state income tax credits to investors building film or music production facilities in the state. Lastly there is the Point of Purchase (POP) e Tax Exemption to qualified productions on sales taxes paid for property or services to be used in productions. There is no minimum budget or expenditure requirement to take advantage of this incentive. The state's current sales tax is 4.5 percent. Local taxes, which vary from city to city and county to county, average between 3 percent and 4 percent. The POP tax exemption cannot be used in conjunction with the 35 to 37 percent rebate. <i>There are currently no funds available through June 30, 2014.</i></p>

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
Oregon	<p>The Oregon Production Investment Fund offers qualifying film or television productions a 20 percent cash rebate on production-related goods and services paid to Oregon vendors and a 10 percent cash rebate of wages paid for work done in Oregon including both Oregon and non-Oregon residents. The labor portion of this rebate can be combined with the Greenlight Oregon program for an effective labor rebate of 16.2 percent. A production must directly spend at least \$1 million in Oregon to qualify. There is no per production cap. The 2009 Oregon legislature passed SB863 which created the Indigenous Oregon Production Investment Fund (i-OPIF). The i-OPIF program will provide rebates of 20 percent of goods and services and 10 percent of Oregon labor for films produced by Oregon filmmakers who spend a minimum of \$75,000, up to the first \$1 million of their spend. Also, the state has no general sales and use tax and lodging taxes are waived for rooms held longer than 30 days.</p>
Pennsylvania	<p>The state offers a 25 percent Tax Credit to films that spend at least 60 percent of their total production budget in the Commonwealth. Eligible projects include: feature films, TV films, TV talk or game show series, TV commercials, and TV pilots or episodes. The production may be eligible for an additional 5 percent credit if the production is intended for a national audience. Additionally, film cast and crew staying 30 or more consecutive days in a Pennsylvania hotel are not obligated to pay the Pennsylvania hotel tax. Pennsylvania departments and agencies also provide access to state owned property at no cost (other than costs incurred by the agency or department) for the making of commercial motion pictures.</p>
Puerto Rico	<p>Puerto Rico has a transferrable tax credit equivalent to 40 percent of budget items paid to Puerto Rico entity or resident. There is also a 20 percent tax credit on nonresident qualified spending.</p>
Rhode Island	<p>The Motion Picture Production Tax Credit provides a 25 percent transferrable tax credit for costs incurred directly attributable to activity within the state. It also includes salaries for people working on the ground in the state. To qualify, a minimum of \$100,000 must be spent, and at least 51 percent of shooting must take place in Rhode Island. There is a \$15 million annual cap on the program and a \$5 million cap per project, which may be waived.</p>
South Carolina	<p>Productions that film in South Carolina can receive up to a 25 percent cash rebate on in-state employee wages. Out-of-state performing artists (including stunt performers) are eligible for a 20 percent cash rebate. Additionally, the state offers up to a 30 percent cash rebate on in-state supplier expenditures if at least \$1,000,000 is spent in the state.</p> <p>The 20 percent wage rebate applies to any employee of the production whose wages are subject to the withholding tax and earns less than \$1,000,000. The 30 percent supplier rebate applies to all goods and services acquired from a South Carolina supplier.</p> <p>In addition, all productions spending over \$250,000 in the state are exempt from sales and accommodations taxes and all film productions are eligible to use state properties location fee-free.</p>

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
South Dakota	No film incentive program.
Tennessee	Tennessee offers a 25 percent cash rebate for qualifying Tennessee labor and vendor expenditures, which includes music. Additionally, hotel guests in Tennessee are eligible for a refund of the Hotel Occupancy Tax after 30 continuous days. After 90 days, the guest will no longer be charged the Occupancy Sales tax. State owned buildings and land are also available for free use.
Texas	The Texas Moving Image Industry Incentive Program offers qualifying feature films, television programs, commercials, video games, and stand-alone post-production/finishing projects the opportunity to receive a payment of 5 to 20 percent of eligible Texas spending upon completion of a review of their Texas expenditures. An additional 2.5 percent payment may be available for locating a project in an underutilized or economically distressed area. The state also offers Up-front Sales Tax Exemptions on most items rented or purchased for direct use in production; Refunds of the 6 percent State Occupancy Tax on hotel rooms occupied for more than 30 consecutive days; and Refunds on Fuel Tax paid on fuel used off-road.
Utah	The state offers a Motion Picture Incentive Fund. This is a post-performance rebate of production dollars spent in the state of Utah. An approved production will be rebated 20 percent to 25 percent on every dollar spent in the State of Utah. A production must spend a minimum of \$200,000 in the state to qualify for a 20 percent tax credit, and \$1,000,000 in the state to qualify for a 25 percent tax credit. Additionally, the state offers a tax exemption that allows film, television and video productions to take a sales tax exemption at the point of sale on machinery and equipment. Also, there is an exemption from the transient room tax. Accommodation charges for stays of 30 consecutive days or longer are exempt from sales and use tax and all sales-related taxes.
Vermont	Vermont offers the following incentives: a hotel tax exemption, sales and use tax exemption for direct production expenses and income tax for performers limited to the amount performers would pay in their home states.

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
Virginia	<p>In 2006 the General Assembly approved an appropriation to the Governor's Motion Picture Opportunity Fund. This performance-based incentive provides a cash rebate at the governor's discretion, taking into consideration length of filming, job creation, trainees hired and goods and services purchased.</p> <p>Beginning in 2011, the state also offers Motion Picture Production Tax Credits. The base credit available is 15 percent of all qualifying expenses (including wages), with a bonus of 5 percent if the production is filmed in an economically distressed area of the Commonwealth, making the total base credit available up to 20 percent of qualifying expenses. The production company is allowed an additional credit of 10 to 20 percent of aggregate payroll for Virginia residents employed in connection with the motion picture production. For companies that spend at least \$250,000 in total production costs in the Commonwealth, but not more than \$1 million, the credit will equal 10 percent of the total Virginia resident aggregate payroll. For companies that spend over \$1 million in total production costs in the Commonwealth, the credit will equal 20 percent of the total aggregate Virginia resident payroll. In addition to the above outlined credits, companies may claim a credit of 10 percent of their total aggregate payroll for Virginia residents who are employed as first time actors or first time members of a production crew in connection with a production in Virginia. Additionally, there are state sales and use tax exemptions and state and local lodging tax exemptions.</p>
Washington	<p>Washington Filmworks (WF) offers funding assistance of up to 30 percent of total in-state qualified expenditures (including labor and talent who are state residents) for film production and episodic series with less than six episodes, and up to 35 percent for episodic series with at least six episodes. The Commercial Business Development Plan offers incentive for commercial production. Funding assistance is available as a 15 percent return on qualified in-state spending if the client is using an out-of-state production company and 25 percent return on qualified in-state spending if the client is using a Washington based production company. To qualify for these incentives, motion picture projects must spend at least \$500,000 in-state, episodic series must spend \$300,000 and commercial projects must spend \$150,000.</p> <p>The state also provides exemptions for sales and use taxes, and hotel/lodging taxes.</p>

State Film Production Incentives/Programs

State/Jurisdiction	Film Production Incentive/Credit Program
West Virginia	<p>The state has transferable tax credits of up to 31 percent of qualified in-state spend (27 percent base plus 4 percent if 10 or more West Virginia residents hired full time). The program is funded at \$5 million annually and there are project caps. Productions must spend a minimum of \$25,000. Eligible projects include feature length films, TV films and series, commercials, music videos, and commercial still photography.</p> <p>Additionally, purchases and rentals of tangible personal property directly used in an "Entertainment Production Project" and purchases in West Virginia of services directly used in an "Entertainment Production Project" are exempt from the six percent (consumers sales and service tax. Also, there is a lodging tax exemption from the state consumers sales and service tax (6%) and exemption from the local hotel/motel Tax (varies per region) on lodging stays in excess of thirty (30) consecutive days per person at the same facility.</p>
Wisconsin	<p>No film incentive program.</p>
Wyoming	<p>The Film Industry Financial Incentive program is a cash rebate program for production companies of up to 15 percent on dollars spent in the State of Wyoming during a film shoot. The production company would have to spend a minimum amount of \$200,000 to qualify and then meet additional criteria to determine the rebate percentage between 12 percent and 15 percent.</p>
<p>Source: State film office and commission websites. Check each states program for further details, requirements and eligibility.</p>	