

SAG STATE-BY-STATE INCENTIVES

IMPORTANT NOTE: This chart contains brief summaries of state incentives. To find out detailed information regarding minimum local spending requirements, shooting days, salary and refund/rebate caps and other variables, please contact the local SAG Branch Office.

ALABAMA

State and local sales and use tax exemption for the purchase or lease of equipment, props, supplies, materials and services used in production.



qualified wages paid to GA residents and 3% credit for productions in designated distressed communities.

\$300,000. Also provides a transferable employment tax credit equal to 10% of the salaries of in-state residents hired.

ALASKA

The state markets that they have no sales or business tax as an incentive.



HAWAII

Refundable tax credit to qualifying productions based on the company's Hawaii expenditures. The production equals 15% of qualifying costs on Oahu and 20% on neighboring islands.



MAINE

Wage reimbursement; 10% for non-residents and 12% for Maine residents; income tax credit equal to the Maine income tax due on taxable income related to the media production.



ARIZONA

Waives state sales taxes on production costs incurred in Arizona, as well as transferable individual or corporate income tax credits on designated production costs in Arizona on sliding scale from 20%-30%.



IDAHO

Rebate of 6% sales tax on tangible personal property when \$200,000 is spent on a wide variety of qualifying expenses.



MARYLAND

For FY 2008 Maryland legislature approved changing 50% of wages up to \$25,000 up to a 2 million maximum to a rebate on up to 25% of the total direct costs.



ARKANSAS

Qualifying productions receive full gross receipts and use tax refund on the purchase of property and services, including lodging, in connection with production costs.



ILLINOIS

20% tax credit on qualified in-state production spending, including wages. The credit covers motion pictures, television programs and pilots; commercials, video games and other forms of visual media. Additional 15% credit for labor expenditures generated by the employment of residents of geographic areas with high unemployment and poverty.



MASSACHUSETTS

Offers a transferable tax credit of 25% on qualified production expenses, an additional 20% for qualified payroll costs for feature films, TV series, pilots and TV commercials and a 100% sales tax exemption.



CALIFORNIA

No current incentive program, but has 3 bills pending in the state legislature. At press time AB 1696, SB 740 and SB 359 were all being amended in the legislature.



INDIANA

10% tax credit for direct qualified investment expenditures in Indiana on production and postproduction expenses.



MICHIGAN

A refundable tax credit for motion pictures, television series or pilots and commercials spending a minimum of 200,000 in state—credit amount operates on a sliding scale of 12-20%.



COLORADO

10% rebate on below-the-line production costs and payroll expenditures for television or documentary programs.



IOWA

Transferable state income tax credit based on 25% of qualified in-state expenditures. 100% income exclusion to Iowa-based companies or Iowa resident individuals for monies earned from certified projects.



MINNESOTA

Television commercial production and post-production companies are exempt from 6.5% state sales tax. The lodging cap on hotel receipts for production companies after 30 days.



CONNECTICUT

Offers a 30% tax credit for qualified digital media and motion picture production, preproduction and postproduction expenses.



KANSAS

Markets that they have no lodging tax on hotel rooms for production companies after 28 days.



MISSISSIPPI

For all feature films, television projects, documentaries, or commercials: a 20%-30% rebate of all base investment in-state production-related expenditures, excluding non-resident payroll.



DELAWARE

The state markets that they have no state sales tax as an incentive.



KENTUCKY

The Kentucky Tax Rebate Program entitles qualified production companies to a refund of the 6% sales and use tax on expenditures made in connection with the production.



MISSOURI

Qualifying companies spending in Missouri may receive state income tax credits equaling up to 50% of qualifying company's expenditures in Missouri.



FLORIDA

Offers a cash reimbursement of up to 15% on the total qualified expenditures for filmed entertainment programs and commercials.



LOUISIANA

Provides a transferable investor tax credit equal to 25% of the in-state investment made if it is in excess of



MONTANA

12% rebate to hired Montana labor for qualifying productions and an 8% rebate on certain qualified expenses.



NEBRASKA

The state markets no lodging tax on hotel rooms for production companies after 30 days as an incentive.



NEVADA

The state markets that it has no state income tax and offers a reduced lodging tax for production companies.

NEW HAMPSHIRE

The state markets no state or income tax in New Hampshire as incentives.



NEW JERSEY

Tax credit in an amount equal to 20% of qualified production expenses.

NEW MEXICO

Offers 15% film production tax rebate on all direct production expenditures; offers a loan, 50% reimbursement of wages for on-the-job training of New Mexico residents in advanced below-the-line crew positions in addition to no state sales tax.

NEW YORK

New York City and New York State Film Production Incentive programs provide a combined tax credit equal to 15% against qualified production expenses for feature films, episodic TV series, TV pilots, movies and mini-series. New York State also provides a growth credit for commercials.

NORTH CAROLINA

15% tax credit on qualified productions.

NORTH DAKOTA

No current incentive program.

OHIO

No current incentive program.

OKLAHOMA

15% rebate of production expenditures and a Oklahoma 25% income tax credit for qualified production investments.

OREGON

Offers qualifying film or television production a 10% cash rebate on production-related expenses paid to Oregon vendors and wages paid for work done in Oregon. In addition, Greenlight Oregon Labor Rebate offers a cash rebate of up to 6.2% of Oregon-based payroll.

PENNSYLVANIA

Provides up to a 20% Film Production Grant for film production expenses incurred in the Commonwealth. The grant is available for feature films, television films, television pilots or each episode of a television series. (Expect this incentive to be increased and expanded this summer.)

PUERTO RICO

Offers investment tax credits and tax exemptions to investors, producers, and developers of film projects and industry related infrastructure projects. In addition, the Puerto Rico Industry fund finances up to 80% of a picture's budget with a ceiling of \$1.2 million.

RHODE ISLAND

25% motion picture company transferable tax credit for all Rhode Island spending to qualifying productions.

SOUTH CAROLINA

Offers a 20% cash rebate on employee wages and up to a 30% cash rebate on supplier expenditures.

SOUTH DAKOTA

Offers a tax refund to production companies for projects made in the state with costs over \$250,000 in taxable costs incurred in South Dakota.

TENNESSEE

Offers a 13-17% tax rebate depending on the budget and percentage of in-state production. Also offers substantial incentives to film production companies that become headquartered in Tennessee.

TEXAS

Offers film productions an exemption from sales tax on goods and services purchased, rented, or leased for the exclusive use of the production. Pending Rebate Program - HB 1634, recently passed by the legislature to offer production companies a grant of up to up to 6.25% of wages spent in the state.

UTAH

10% tax rebate for every dollar spent in the state and an additional 2% if the project is shot in rural areas. Utah also allows film, television and video production to take a sales tax exemption at the point of sale purchase on machinery and equipment.

VERMONT

Provides for a 10% reimbursement on local spending. Income tax for performers is limited to the amount the performer would pay in their home state.

VIRGINIA

Virginia currently has sales and uses tax exemptions.

WASHINGTON, D.C.

Provides grants to qualified production not to exceed the lesser of 10 percent of qualified expenses or 100 percent of the sales and use taxes paid to the District on the qualified expenses.

WASHINGTON STATE

WashingtonFilmWorks offers funding assistance of up to 20% of total in-state qualified expenditures to commercial, television and feature film productions selected to be funded by WFW.

WEST VIRGINIA

Purchases and rentals in West Virginia of tangible personal property directly used in an entertainment project are exempt from the 6% consumer sales and service tax.

WISCONSIN

A refundable tax credit of 25% of direct expenditures. An investment tax credit of 25% for investing in Wisconsin based productions. A 15% state income tax credit for production businesses that make a capital investment by starting a business in Wisconsin.

WYOMING

Offers qualified production companies a rebate percentage which falls between 12%-15%.