

For Online Publication - Appendix C: Detailed Information on State Film Incentives

This online appendix presents more detailed information on SFIs. Below are tables summarizing the history and characteristics of SFIs. Note that these tables only go up to September 1, 2013, and will be updated before publication.

The tables in this appendix are organized as follows:

- **From, To:** Indicates the period that this particular version of the SFI was in force. The same program often appears over several lines as either an act makes changes or as an existing part of the act takes effect. The dates listed are those for which the program is in effect with this specific criteria, and not necessarily the dates over which the law is in effect, since the statute may specify particular dates for when the program or certain program criteria are active. A dash in the “To” field indicates that this particular iteration of the program is still active as of September 1, 2013.
- **Expenditure Rates:** These are the rates applied to the three main types of expenditure: in-state non-labor expenditure (e.g., set construction, wardrobe, rentals), resident labor (payroll for residents of the state), and non-resident labor. The fourth column presents bonus rates, if they are available. Bonus rates either apply to all “qualified expenditure” or only apply to certain types (e.g., payroll of students). Unless otherwise stated, the bonus rates apply to all expenditure.
- **Refundable, Transferable, Carry Forward:** Indicates if the credit is refundable or transferable, and indicates the years the credit can be carried forward, if applicable. If the SFI is a cash rebate instead of a tax credit, then “Rebate” is written across all three lines, as these characteristics are irrelevant (the cash rebate is roughly equivalent to a refundable tax credit). Some incentives are described as grants, so “Grant” is used similarly in the tables and is identical in practice to “Rebate”.

- **Rules & Restrictions:** Lists any restrictions to qualified expenditure, minimum or maximum expenditures required for eligibility, or other restrictions.
- **Statute:** Lists the legal citation for the statute that contained this SFI.
- **Act:** List is the act that either created this SFI or amended it.

In comparing one state’s program over time using these tables, all information above applies unless otherwise stated. So all rows after the first row for the state only mention changes. A blank field indicates no change from above, while a non-empty cell indicates a change. In almost all cases, each state has one program at a time. When there are two programs active at one time (as manifested by two separate statutes, each with a program), then program changes are listed chronology, so the above row may refer to a different program. If this is the case then all cells will be filled in with information. The two programs can be distinguished by the different statutes that will be listed. This is the case for Louisiana, for example, which had a separate program for “digital interactive media”.

List of abbreviations:

- **ATL:** “Above-the-line” workers. Refers to principal actors, producers, writers, and directors.
- **BTL:** “Below-the-line” workers. Refers to all workers that are not above-the-line.

	From	To	Expenditure Rates				Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
			In-State Non-Labor	Resident Labor	Non-Resident Labor								
AL	01-Jan-09	18-Apr-12	25%	35%	25%	N/A	Yes	No	No	Expenditure of \$0.5m to \$10m to qualify. For soundtrack projects: \$50k to \$300k.	Ala. Code §41-7A-40 to -48	Act No. 2009-145	
	14-Jun-11	18-Apr-12								At least \$0.5m, or \$50k for a music video or soundtrack. A series is now considered one production. Max. \$10m in qualified expenditure could be claimed		Act No. 2011-695	
	19-Apr-12	-								Max. \$20m in qualified expenditure could be claimed		Act No. 2012-212	
AK	02-Sep-08	30-Jun-13	30%	40%	30%	N/A	No	Yes	6 Years	≥ \$100k over 24 months	§43.98.030, §44.33.232 et seq.	SLA 2008, ch. 63	
	01-Jul-13	-		50%	5% (ATL), 30% (BTL)		Yes*			≥ \$75k over 36 months	§43.98.030, §44.25.100 et seq.	SLA 2012, ch. 51	
AZ	01-Jan-06	23-May-07	10%/15%/20%		0%	N/A	No	Yes	5 Years	Min. \$250k. Need > \$1m for 15% rate, > \$3m for 20%. Several productions could be grouped to meet expenditure requirements. Residents must be paid at least \$5k to qualify. Max. benefit of \$5m, \$7m in 2008, \$8m in 2009, \$9m in 2010. ≥ 25% of FT employees must be residents. 35% in 2007, and 50% after	§41-1517, §43-1163	2005 Ch. 317, 2006 Ch. 222	
	24-May-07	31-Dec-10	20%/30%		0%					Need > \$1m for 30% rate		2007 Ch. 225	

*At 75% rate.

	From	To	Expenditure Rates					Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
			In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates							
AR	25-Feb-83	13-Apr-87	5%	5%	0%	N/A		Rebate		> \$1m within 12 months	§84-4805 to -4806	Acts of 1983, Act 276	
	14-Apr-87	07-Apr-91								Pre/post production allowed	§26-4-206 to -208	Acts of 1987, Act 1032	
	08-Apr-91	30-Jun-93								> \$1m within 12 months or \$0.5m within 6		Acts of 1991, Act 989	
	03-Apr-09	31-Jul-13	15%	15% (ATL), 25% (BTL)	15%					> \$1m within 6 months. Only employees earning < \$0.5m included.	§15-4-2003 to -2008	Acts of 2009, Act 816	
	01-Aug-13	-								Amended to > \$200k within 6 months.		Acts of 2013, Act 496	
CA	01-Jan-11	-	20%	20%	20%	5%*	No	No†	5 Years	Feature films or TV Series: \$1m-\$75m, "Movies of the Week" or mini-series: >0.5m. ≥ 75% of production days in CA. Credits allocated by lottery.	CA Rev. & Tax. §17053.85, §23685	Stats.2009-2010, 3rd Ex.Sess., c.17	
CO	05-Jun-06	30-Jun-09	10%	10%	0%	N/A		Rebate		≥ \$100k if production originated in CO, \$1m otherwise. ≥ 75% of both expenditure and payroll must be spent in CO.	§24-46-105.8	Laws 2006, Ch. 336	
	01-Jul-09	17-May-10								Only up to \$3m per employee eligible	§24-48.5-201 to -203.	Laws 2009, Ch. 419	
	18-May-10‡	31-Dec-10			10%					Minimums amended to \$100k or \$250k. In-state production must include ≥ 25% residents.		Laws 2010, Ch. 232	
	01-Jul-12	-	20%	20%	20%					Amended to ≥ 50%.	§24-48.5-114 to -116	Laws 2012, Ch. 186	

* 25% rate for indie films or TV series that filmed all prior seasons outside CA.

† Only transferable for indie films.

‡ Effective for productions that apply on or after this date.

		Expenditure Rates										
From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act	
CT	01-Jan-06	31-Dec-06	30%	30%	30%	N/A	No	Yes	3 Years	≥ \$50k	§12-217JJ	P.A. 06-83
	01-Jan-07	31-Dec-08	30%	30%	30%					Compensation in excess of \$15m per individual not qualified.		P.A. 07-236
	01-Jan-09	31-Dec-10	30%	30%	30%					Half of out-of-state expenditure eligible for credit if it is used in the state.		P.A. 07-236
	01-Jan-10	30-Jun-10	10%/15%/30% for all							Min. \$100k. Need ≥ \$0.5m for 15%, > \$1m for 30%. Compensation limit amended to \$20m. Out-of-state spending no longer eligible. ≥ 50% of principal photography days of post-production costs must be within the state.		P.A. 09-3
	01-Jul-10	-								Amended to 25% of principal photography days, 50% of post-production costs, or ≥ \$1m in post-production costs.		P.A. 10-107
DE	Never											
DC	14-Mar-07	14-Oct-09	10%*	10%*	0%	N/A		Rebate	≥0.5m exp. and 5 filming days	§§39-501 & -502		D.C. Act 16-649, Act 17-381
	15-Oct-09	-	21%/42%†	0% (ATL), 30% (BTL)	42% (ATL), 0% (BTL)				≥ \$250k expenditure			D.C. Act 18-207

* Lesser of 10% of qualified expenditure or a sales and use tax exemption.

† 42% for expenditures subject to DC taxation, 21% otherwise.

		Expenditure Rates										
	From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
FL	01-Jul-03	30-Jun-05	15%	15%	0%	5%*				Min. \$850k expenditure required. Excludes top two highest paid actors. Max. benefit of \$2m for a motion picture, \$450k for a production \geq 90 min., \$150k for a production < 90 min., \$25k for a music video or commercial, \$15k for an industrial or educational film.	§288.1254	Ch. 2003-81
	01-Jul-05	30-Jun-07								Max. benefit amended to \$2m for all cases, with \$200k maximum for each of the bonus rates.		Ch. 2005-234
	01-Jul-07	30-Jun-10	10%/15%†		0%	2-7%‡				Can claim up to \$400k in compensation per resident (\$200k for digital media products). Min. expenditure required of \$625k, \$300k for digital media products, \$100k for a commercial or music video, with \$0.5m spent on commercials or music videos within the fiscal year. Max. payouts amended to \$8m for productions in the general queue (\$0.5m for a commercial or music video) and \$1m in the digital media products queue. Above runtime requirements removed. At least 50% of cast and BTL crew must be residents. Other eligibility restrictions apply for the independent queue.		Ch. 2007-125

* 5% of gross revenues for the first 12 months for companies that relocate to FL and bonus 5% for qualified expenditures for “digital media effects” companies in FL. Max. \$200k awarded for each of these bonus rates.

† 10% rate for productions in the digital media queue, 15% for productions in the general or “Independent Florida filmmaker” queue.

‡ +2% for “family friendly” productions, +5% for off-season production for productions in the general queue.

		Expenditure Rates										
	From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
FL	01-Jul-10	30-Jun-11	20%	20%	0%	5-10%*	No†	Yes	5 Years	Credits not redeemable until July 1, 2011. Cast and crew residency requirement amended to 75% for digital media, and increased for non-digital media to 60% effective July 1, 2012.		Ch. 2010-147
	01-Jul-11	-				5-35%‡				Maximum benefit of 30% of actual qualified expenses.		Ch. 2011-76
GA	01-Jan-05	31-Dec-07	9%	12%	9%	2-8%¶	No	Yes	5 Years	Min. \$0.5m in expenditure required. Max. \$0.5m in compensation per employee could be claimed.	§48-7-40.26	Laws 2005, Act 356
	01-Jan-08	-	30%#	30%	30%					Max. benefit of \$5m. Above compensation limit only applies to W-2 employees (not 1099).		Laws 2008, Act 469
HI	01-Jan-97	30-Jun-06	Up to 4%	Up to 4%	Up to 4%	2%	Yes	No	No		§235-17	Laws 1997, ch. 107
	01-Jul-06	30-June-13	15%	15%	15%	5%◇				Min. \$200k expenditure required		Laws 2006, ch. 88
	01-Jul-13	-	20%	20%	20%							Laws 2013, ch. 89

* Both family friendly and off-season bonuses now +5% each.

† The statute states that this tax credit is refundable at a 90% rate, but this is not funded, so in practice this tax credit is not refundable.

‡ +5% for “family friendly”, +5% for off-season, +5% if at least 2/3 of filming in an under-utilized region, +5% for expenditure at a qualified production facility in FL if at least half the principal photography occurs there, +15% on compensation for students or recent graduates of a film-related program.

¶ +2% if expenditure exceeds \$20m for multiple TV projects, +3% if base investment in GA ≥ \$20m, +3% for investments in less developed counties.

Technically all these rates are 20%, with +10% if a GA promotional logo is included in the finished product.

|| Up to 6% for transient accommodations.

◇ +5% for counties other than Honolulu.

	From	To	Expenditure Rates					Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
			In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates							
ID	01-Jan-08	-	20%	20%	20%	N/A		Rebate		≥ \$200k expenditure required. Max. benefit of \$0.5m. At least 20% crew must be ID residents. 25% for July 1, 2010 to June 30, 2011; 30% for July 1, 2011 to June 30, 2012; 35% thereafter.	§67-4728	S.L. 2008, ch. 350	
IL	01-Jan-04	31-Dec-04	0%	25%	0%	N/A	No	No	No	Only first \$25k in wages per employee qualify. Excludes the salaries of the two highest paid employees of hte production. For productions < 30 min. must spend ≥ \$50k, otherwise \$100k.	35 ILCS 15/10	P.A. 93-0543	
	01-Jan-05	30-Apr-06						10%*	Yes	5 Years		P.A. 94-0171	
	01-May-06	31-Dec-08	20%	20%				15%†			Only first \$100k in wages per employee qualify. Restriction on top two highest paid employees removed.	P.A. 94-0817	
	01-Jan-09	-	30%	30%								P.A. 95-1006	
IN	01-Jul-07	31-Dec-11	15%	15%	0%	N/A	Yes	No	No	Compensation paid to directors, producers, screenwriters, or actors only included if they were IN residents. Min. expenditure of \$100k, or \$50k for an audio recording, music video, advertisement, or internal media. Max. benefit of \$900k.	§6-3.1-32	P.L. 235-2007	

* +10% for wages of employees who are IL residents and reside in areas of high poverty or unemployment.

† +15% for wages of employees who are IL residents and reside in areas of high poverty or unemployment.

		Expenditure Rates										
	From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
IA	01-Jan-07	17-May-09	25%	25%	0%	N/A	No	Yes	No	Does not include compensation for directors, producers, or cast members other than extras.	§15.391 to .393	Acts 2007 (82 G.A.) ch. 162
	18-May-09	23-Nov-09*	Up to 25%	Up to 25%						The salaries of the principal producer, director, and cast member could be counted if they were IA residents and their compensation fell below a caps that was a function of expenditure.		Acts 2009 (83 G.A.) ch. 109
KS	01-Jan-07	31-Dec-08	30%	30%	30%	N/A	No	No	3 Years	Expected expenditure of at least \$100k, or \$50k if < 30 mins.	§79-32,257-260	Laws 2007, Ch. 184
	01-Jan-09	31-Dec-10	0%	0%	0%					Program suspended for tax years 2009 and 2010.		Laws 2009, Ch. 142
	01-Jan-11	31-Dec-12	30%	30%	30%							
KY	01-Jul-10	-	20%	20%	20%	N/A	Yes	No	No	≥ \$0.5m expenditure required for a motion picture, \$200k for a commercial, \$50k for a documentary. Max. \$100k can be claimed for each actor, director, producers, and writers.	§148.542 et seq.	2009 Ch. 1

* Program was suspended due to allegations of fraud.

		Expenditure Rates										
	From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
LA	01-Jun-98	30-Jun-00	0%	10%/20%*	0%	N/A	No	No	No		R.S. 47:1121 et seq.	1998 Act No. 55
	01-Jul-02	31-Dec-05								Does not include salaries \geq \$1m.		2002 Act No. 1
	01-Jul-02	30-Jun-03	10%	10%	10%	5%†	No	No	10 Years	\geq \$300k of base investment required. This was defined as 85% of the funds actually invested in the state.	R.S. 47:6007	2002 Act No. 6
	01-Jul-03	31-Dec-03						Yes		Minimum amended to \geq \$300k of actual expenditure.		2003 Act No. 1240
	01-Jan-04	31-Dec-05				5%‡						2003 Act No. 1240
	01-Jan-06	31-Dec-06	25%	35%	25%	0%				Salaries of \$1m or more not eligible for the extra 10% bonus for LA resident compensation.		2005 Act No. 456
	01-Jan-06	30-Jun-09		10-20% for all¶		0%	No	Yes	10 Years	Certified projects in “Digital Interactive Media” only.	R.S. 47:6020	2005 Act No. 346
	01-Jan-07	30-Jun-09	25%	35%	25%	0%	Yes			Salaries of \$1m or more not eligible for the extra bonus for LA resident compensation.	R.S. 47:6007	
	01-Jul-09	-	30%		30%		Yes◇					2009 Act No. 478
	01-Jul-09	10-July-11	25%	35%	25%		No			Certified projects in “Digital Interactive Media” only.	R.S.47:6020	2009 Act No. 478
	11-July-11	-					Yes					2011 Act No. 415

* 20% rate if aggregate payroll > \$1m.

† +5% if base investment > \$1m.

‡ +5% if base investment > \$8m.

¶ 20% for first two years following certification, 15% for the third and fourth years, 10% for the fifth and sixth years.

|| At 72% rate, 74% from January 1, 2009 to June 30, 2009.

◇ At 85% rate.

		Expenditure Rates										
	From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
ME	29-Mar-06	27-Sep-11	10%	12%	10%	N/A						
	28-Sep-11	-	5%							Only \$1m in compensation per employee could be claimed. \geq \$250k expenditure over 12 months required. Rebate could not exceed tax liabilities.	5 MRSA §13090-L, 36 MRSA §5219-Y, 36 MRSA c. 919-A, §6901 & §6902.	P.L. 2005, c. 519
MD	01-Jul-05	30-Jun-07	0%	50%	0%	N/A						
	01-Jul-07	30-Sep-08†	Up to 25%	Up to 25%	Up to 25%					Only the first \$25k per employee could be claimed. Employees earning \geq \$1m not included. Max. benefit of \$2m per production.	Art. 83A, Subtit. 18, §5-1801 et seq.	Acts 2005, c. 96
	01-Jul-11	-	25%	25%	25%	2%*	Yes	No	No	Restrictions on compensation removed.		Acts 2007, c. 87
											Article - Tax - General, §10-729 et seq.	Acts 2011 c. 516, Acts 2013, c. 28
MA	01-Jan-06	31-Dec-06	25%	20%	20%	N/A	No	Yes	5 Years			
	01-Jan-07	-	25%	25%	25%					\geq \$250k expenditure within 12 months required for eligibility. Max. benefit of \$7m. Tax credit for non-payroll expenditures allowed only if either \geq 1/2 of expenditures or 1/2 the principal photography days occurred in MA. Salaries above \$1m not considered.	MA ST Ch. 62	Laws 2005 Ch. 158
										\geq \$50k expenditure required.		Laws 2007, Ch. 63

* +2% for a TV series.

† Repealed by Acts 2008, c. 306

‡ At 90% rate.

		Expenditure Rates										
	From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
MI	01-Jan-07	31-Dec-09*	12%/16%/20%†		0%	-	Yes	No	No	Only \$100k per employee considered. \geq \$200k in expenditure required.	MCL 205.54cc	P.A. 2006, No. 657
	21-Dec-10	30-Sep-11	40%	30%	30%	2%‡		Yes		Only \$2m per employee considered. \geq \$50k in expenditure required.	MCL 208.1455	P.A. 2010, No. 312
	01-Oct-11	31-Dec-12	27%	32%	25%	3%¶		Rebate		The producer fees that could be claimed were capped at 5% of the payroll of Michigan personnel, or 10% if the producer was a MI resident.		P.A. 2011, No. 291
	01-Jan-13	-			20%					Other rates set to change in 2014 and 2015.		
MN	01-Jul-97	31-Dec-00	5%	5%	5%	N/A		Rebate		Max. benefit of \$100k	116J.543	Laws 1997, c. 200
	01-Jan-01	30-Jun-02	10%	10%	10%							Laws 2001, 1st Sp., c. 4
	01-May-06	30-Jun-07	Up to 15%	Up to 15%	Up to 15%						116U.26	2006 Ch. 282
	30-May-08	30-Jun-10	Up to 20%	Up to 20%	Up to 20%					\geq \$5m expenditure within 12 months required.		2008 Ch. ?
	01-Jul-10	22-May-13	Up to 15%	Up to 15%	Up to 15%	5%				Minimum removed.		2010 Ch. 215
	23-May-13	-	Up to 20%	Up to 20%	Up to 20%	5%◇				Only \$100k in compensation per individual could be claimed.		HF729

* Repealed by P.A. 2009, No. 78

† 16% if expenditure \geq \$1m, 20% if \geq \$10m, but only the first \$10m receives this 20% rate.

‡ +2% if production occurs in a "core community".

¶ +3% if production occurs in a "core community".

|| +5% if either production is located outside the metropolitan area or expenditure exceeds \$5m.

◇ Same as above except \$1m instead of \$5m.

		Expenditure Rates										
From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act	
MS	01-Jul-04	12-Mar-07	10%	10%	0%	N/A	No*	No	10 Years*	§57-89-3 et seq.	2004 Ch. 528	
	13-Mar-07	08-May-08	20%/25%/30%†		10%				Rebate	Non-resident compensation only included for workers who made < \$1m. Max. benefit of \$5m.	2007 Ch. 324	
	09-May-08	16-Mar-11	20%	25%	20%					Up to \$1m in compensation per employee can be claimed. ≥ \$20k in expenditure required. Max. benefit of \$8m.	2008 Ch. 524	
	17-Mar-11	11-Apr-13	25%	30%	25%					≥ \$50k in expenditure required.	2011 Ch. 453	
	12-Apr-13	-				5%‡				Max. benefit of \$10m	2013 Ch. 490	
MO	01-Jul-99	27-Aug-04	Up to 50%	Up to 50%	Up to 50%	-	No	Yes	5 Years	Min. ≥ \$300k in expected expenditure. Max. benefit of \$0.5m and one project per company per year.	135.75	L.1998 S.B. No. 827
	28-Aug-04	31-Dec-08								Max. benefit increased to \$1m.		L.2004, S.B. No. 1394
	01-Jan-08	-	35%	35%	30%					Cannot claim any compensation for employees earning > \$1m. Min. ≥ \$50k expenditure, or \$100k if > 30 minutes.		L.2007, 1st Ex. Sess., H.B. No. 1
MT	06-May-05	02-May-07	8%	12%	0%	N/A	Yes	No	4 Years¶	Only the first \$50k per resident qualifies. Max. benefit of \$1m	§15-31-907 et seq.	Laws 2005, ch. 593
	03-May-07	-	9%	14%						Max. benefit removed.		Laws 2007, ch. 367

* This incentive is a tax credit for in-state non-labor expenditure, which has a carry forward, and a rebate for resident labor.

† The first \$1m of “base investment” (which does not include non-resident labor) receives the 20% rate. The next \$4m receives 25%, and any beyond \$5m receives the 30% rate.

‡ +5% for the payroll of honorably discharged veterans of the United States Armed Forces.

¶ Carry forward only for resident payroll.

	From	To	Expenditure Rates					Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
			In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates							
NE	Never*												
NV	01-Jan-14	-	15%	15%	12%	2-4%†	No	Yes	No	Compensation to producers must not exceed 5% of expenditure, or 10% if the producer is a NV resident to be claimable. Min. \$0.5m in expenditure required. Max. benefit of \$6m per production. ≥ 60% of expenditures must occur in NV.	§360.2?	Laws 2013, Ch. ?	
NH	Never												
NJ	01-Jul-05	10-Jan-08	20%	20%	0%	N/A	No	Yes	7 Years	Max. benefit of 50% of tax liability. ≥ 60% of expenditure must take place in NJ. Must be ≥ 15 minutes and aimed at a national audience	C.54:10A-5.39, CA54A:4-12	Laws 2005, Ch. 345	
	11-Jan-08	28-Jun-10								Min. \$2m expenditure required. A “significant” percentage of expenditure must be for compensation of full-time NJ residents.		Laws 2006, Ch. 257	
	28-Jun-10	-								Tax credits temporarily non-redeemable for FY 2011.	Added C.54:10A-5.39a, CA54A:4-12a	Laws 2010, Ch. 20	

* On April 5, 2012, the governor approved LB 863, which amended the Local Option Municipal Economic Development Act to allow certain cities and villages to collect property taxes or local sales taxes, if approved by voters, to fund economic development projects, which could now include an SFI. The three largest cities do not fall under this act.

† +2% if more than half the BTL personnel are NV residents. +2% if more than half the filming days occur in a county that has less than \$10m in direct production expenditures in the last two years.

		Expenditure Rates										
	From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
NM	01-Jan-02	30-Jun-03	15%	15%	0%	N/A	Yes	No	No		§7-2F-1 et seq.	L. 2002, Ch. 36
	01-Jul-03	31-Dec-05			15%*							L. 2003, Ch. 36; L. 2005, Ch. 104
	01-Jan-05	30-Jun-06	15/20%†	15/20%†							Added §7-2G-1‡	L. 2005, Ch. 337; L. 2006, Ch. 78
	01-Jan-06	30-Jun-07	25%¶	25%¶	0%							L. 2006, Ch. 78
	01-Jul-07	30-Jun-11								Max. claim of \$5m in expenditure for performing artists.		L. 2007, Ch. 172
	01-Jul-11	-	25/30%	25/30%◇						Cannot claim this incentive along with the sales tax exemption.		L. 2013, Ch. 160

* Only performing artists.

† 20% rate only for a TV series with $\geq 60\%$ of BTL crew payroll paid to NM residents.

‡ This bonus program was added as a separate statute, and then repealed effective July 1, 2006.

¶ Any expenditure that received the federal New Markets Tax Credit gets a 20% rate.

|| 30% rate for a TV series with \geq six episodes and a budget \geq \$50k per episode.

◇ 30% rate can be achieved for a TV series with \geq six episodes and a budget \geq \$50k per episode or for labor costs of non-performing artists for productions that shoot ≥ 10 days at a NM production facility, or ≥ 15 days if the budget $>$ \$30m.

		Expenditure Rates										
From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act	
NY	01-Jan-04	22-Apr-08	10%	10%	10%	N/A	Yes	No	No	≥ 75% of expenditure must be associated with a qualified production facility in NY.	N.Y. Tax Code Ch. 60, Art. 1, sec. 24	L. 2004, c. 60
	23-Apr-08	10-Aug-10	30%	30%	30%							L. 2008, c. 57
	11-Aug-10	-				5%*				Post-production added in separate statute. ≥ 10% of principal photography days must be at a qualified facility (except if a qualified independent film company).	Added N.Y. Tax Code Ch. 60, Art. 1, sec. 31	L. 2010, c. 57
NC	02-Aug-00	30-Oct-02	15%	15%	15%	N/A		Grant		Max. benefit of \$200k per production.	§143B-434.3	S.L. 2000-153
	31-Oct-02	30-Jun-03								≥ \$1m expenditure required.		S.L. 2002-172
	01-Jul-03	30-Jun-05									Relocated to §143B-434.4	
	01-Jul-05	31-Dec-09					Yes	No	No	≥ \$250k expenditure required. Max. benefit of \$7.5m if a feature film. Does not include individuals earning > \$1m.	§105-130.47, §105-151.29	S.L. 2005-276
	01-Jan-10	22-Jul-10	25%†	25%†	25%†	N/A	Yes	No	No	≥ \$250k expenditure required. Benefit reduced by what would have been paid in sales or use tax.		S.L. 2009-529
	22-Jul-10	-	25%	25%	25%					Max. benefit increased to \$20m.		S.L. 2010-147

* +5% for post-production expenditure in upstate NY.

† This 25% rate was an alternative credit briefly added to the statute. The criteria listed applies to this credit and not the original 15% credit as listed above. This was removed effective

		Expenditure Rates										
From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act	
ND	Never											
OH	01-Jul-09	-	25%	25/35%*	25%	N/A	Yes	No	No	≥ \$300k expenditure required. Max. benefit of \$5m.	§122.85, §131.02	2009 H 1
OK	01-Jul-01	30-Jun-02	15%	15%	0%	N/A		Rebate	Cannot take this incentive and the sales and use tax exemption at the same time.	§3621 tit. 68	Laws 2001, Ch. 259	
	01-Jul-02	05-Jun-05							Min. budget of \$1m.		Laws 2002, Ch. 203	
	06-Jun-05	30-Jun-06	5/10/15%†						Min. budget of \$2m, of which ≥ \$1.25m spent in OK.		Laws 2005. c. 259	
	01-Jul-06	30-Jun-07	5/10/15%‡						No more than 25% of expenditure can be for ATL salaries.		Laws 2006. c. 29	
	01-Jul-07	30-Jun-09	5/10/15%¶						Min. budget of \$0.5m, of which not less than \$300k spent in OK.		Laws 2007. c. 341	
	01-Jul-09	-	35%	35%		2%			≥ \$50k expenditure required, of which ≥ \$25k is spent in OK.		Laws 2009, c. 426	

* 35% for cast and crew that are OH residents.

† 5% if < 25% of crew are OK residents, 10% for 25% to 49%, 15% for ≥ 50%.

‡ As above, but 15% rate also achievable by having a budget of ≥ \$30m.

¶ As above, but \$5m.

|| +2% if the company spends ≥ \$20k for music created by an OK resident or recorded in OK.

		Expenditure Rates									
From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
OR	04-Nov-05	-	0%	6.2%	6.2%	N/A		Rebate	≥ \$1m expenditure required.	§316.131 et seq.	Laws 2005, Ch. 559
	01-Jul-05	26-Sep-07	Up to 10%	Up to 10%	Up to 10%	N/A	No	Yes	3 Years	≥ \$250k expenditure for a film, \$30k for a TV episode. Benefit capped at the larger of \$1m or tax liability.	§284.300 et seq. Laws 2003, Ch. 736
	27-Sep-07	26-Sep-09	Up to 20%								Laws 2007, Ch. 815; Laws 2007, Ch. 843
	27-Sep-09	-								Local filmmakers eligible if expenditure ≥ \$75k and ≤ \$750k.	Laws 2009, Ch. 787
PA	01-Jul-04	06-Jul-05	20%	20%	20%	N/A	No	Yes	3 Years	≥ 60% of expenditure must be in PA.	§8701-C et seq. Act 2004-95
	07-Jul-05	30-Jun-06	Up to 20%	Up to 20%	Up to 20%					Does not include compensation for those earning > \$1m.	Act 2005-40
	01-Jul-06	-	Up to 20%	Up to 20%	Up to 20%				Grant	Does not include compensation for those earning > \$1m. 60% of expenditure must be in PA.	§4101 et seq. Act 2006-42
	25-Jul-07	01-Jul-12	Up to 25%	Up to 25%	Up to 25%	N/A	No	Yes	3 Years	Can only claim \$15m in compensation. ≥ 60% of expenditure must be in PA.	§8701-D et seq. Act 2007-55
	02-Jul-12	-								60% requirement could be waived if ≥ \$1.5m (or \$5m if expenditure > \$30m) was spent at a qualified production facility.	Act 2012-85; Act 2013-52

		Expenditure Rates										
	From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
RI	13-Jul-00	27-Jun-02	25%	25%	25%	N/A	No	No	7 Years	Budget of \$300k to \$5m. The median annual wage paid to full time employees must be above the average annual wage paid by all taxpayers in the state which share the same two-digit SIC Code. Does not reduce the tax due for the year by more than 50% of the tax liability that would be payable, or less than the minimum tax as prescribed in §44-11-2(e) for corporations.	§44-31-1 et seq.	P.L. 2000, Ch. 224
	28-Jun-02	31-Dec-04								Removed wage restriction. Primary filming locations must be in RI.	§44-31.1-1 et seq.	P.L. 2002, Ch. 265
	01-Jan-05	13-Apr-06	15/25%*	15/25%	15/25%				3 Years	Base investment of \geq \$300k. \$5m cap removed.	§44-31.2-1 et seq.	P.L. 2005, ch. 95
	14-Apr-06†	30-Jun-12	25%	25%	25%			Yes				P.L. 2005, ch. 19
	01-Jul-12	-								Budget of \geq \$100k. Max. benefit of \$5m, but could be waived for some feature films and TV series. Either at least 51% of filming must occur in RI or 51% of the budget must be spent in RI and the production must employ at least five individuals in the state.		P.L. 2012, ch. 241

* 25% if total base investment > \$5m.

† Changes in this act were retroactive to January 1, 2005.

		Expenditure Rates										
	From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act
SC	01-Jul-04	30-Jun-08	0%	5%	5%	N/A		Rebate		≥ \$1m expenditure required. Cannot claim compensation of ≥ \$1m.	§12-62-10 et seq.	2004 Act No. 299
	01-Jul-08	07-May-13		15%	15%							2008 Act No. 313, 2008 Act No. 359
	08-May-13	-	Up to 30%	25%	20%							2012 Act No. 26
SD	Never											
TN	27-Jun-06	30-Jun-12	17%	17%	17%	N/A		Grant		≥ \$0.5m per production/episode required (\$150k if through a TN-based production company.)	§4-3-4902 et seq.	2006 Ch. 916
	27-Jun-06	30-Jun-12	15%	15%	15%	N/A		Grant		≥ \$1m expenditure required.	§67-4-2109	2006 Ch. 1019
	01-Jul-12	-	≈ 25%*	≈ 25%*	≈ 25%*	N/A				≥ \$200k per production/episode required	§4-3-4902 et seq.	
TX	01-Sep-05	07-Jun-07	0%	20%	0%	5%†		Grant		≥ \$0.5m in wages to TX residents required, or \$50k for commercials. Max. benefit of \$750k. Does not include wages or compensation that are "a major part of the production costs of the entertainment, as determined by the office" or negotiated or spent before production begins.	§485.001 et seq.	2005 Ch. 342

* "The amount of each grant awarded pursuant to this section shall not exceed twenty-five percent (25%) of the total expenses incurred by a production company for a project; except, however, the department may award grants in excess of this amount if deemed appropriate by the department. It is the legislative intent that funding be appropriated each year in the general appropriations act for awarding grants. It is further the legislative intent that the department strive to award the maximum amount of incentive grants authorized by this section" (§4-3-4903(2))

† +5% if at least 25% of the filming days occur outside the metro areas of Austin, Houston, or Dallas-Fort Worth.

		Expenditure Rates					Carry Forward	Rules & Restrictions	Statute	Act	
From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable					Transferable
TX	08-Jun-07	09-Mar-08	5%	5%	5%	1.25%*				≥ \$1m expenditure required, or \$100k for commercials. Max. benefit of \$2m for a film, \$2.5m for a TV program, \$200k for commercials, \$250k for a digital interactive media production. ≥ 80% of production days in TX, ≥ 70% of both paid crew and cast must be TX residents.	2007 Ch. 260
	10-Mar-08	31-Oct-09							Added 13 TAC §§121.1-121.14	Only the first \$50k of compensation (\$200k for department heads) was claimable.	33 TexReg 2019
	01-Nov-09	27-Aug-11	0%	8/17/25%	0%	4.25%†			33 TexReg 2019; 34 TexReg 6725; 2009 Ch. 2	Texas Wage Option. Must choose this or the Texas Spend Option. Commercials, reality TV, instructional or educational videos, and video games must choose the spend option. Above cast and crew restriction could be waived if the Texas Film Commission determined that qualified crew were not available. Only the first \$1m in compensation per employee could be claimed. ≥ \$250k in expenditure required, or \$100k for commercials, education or instructional videos, or video games.	
	01-Nov-09	27-Aug-11	5/10/15%‡ for all			2.5%¶				Texas Spend Option. Same restrictions as above apply	33 TexReg 2019; 34 TexReg 6725; 2009 Ch. 2
	28-Aug-11	-	5/10/15% for all								36 TexReg 5201; 37 TexReg 5737

* +1.25% if at least 25% of the filming days occur outside the metro areas of Austin or Dallas-Fort Worth.

‡ +4.25% if at least 25% of filming days occur in an underutilized or economically distressed area.

† 10% if expenditure > \$1m, 15% if > \$5m. Commercials, reality TV, instructional or educational videos, and video games only receive 5% rate.

¶ +2.5% if at least 25% of filming days occur in an underutilized or economically distressed area.

|| Commercials, reality TV, instructional or educational videos, and video games now eligible for 10% and 15% rates.

		Expenditure Rates											
	From	To	In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward	Rules & Restrictions	Statute	Act	
UT	01-Jan-09	09-May-11	Up to 20%	Up to 20%	Up to 20%	N/A				Rebate*	Max. benefit of \$0.5m if rebate chosen over tax credit.	§63M-1-1802 et seq.	Laws 2009, c. 135
	10-May-11	-				5%†					≥ \$200k expenditure required.		Laws 2011, c. 338
VT	01-Jul-06	26-May-11	Up to 10%	Up to 10%	Up to 10%	N/A				Grant	Can only claim the first \$1m in compensation per employee. ≥ \$1m expenditure required.	10 V.S.A. Ch. 26 §§651-651g	Laws 2006, No. 184, repealed by Laws 2011, No. 52
VA	01-Jan-11	-	15%	25/35%‡	15%	5-15%¶	Yes	No	No		Can only claim the first \$1m in compensation per employee. ≥ \$250k expenditure required.	§58.1-439.12.03	Acts 2010, c. 419; Acts 2010, c. 599
WA	01-Jul-06	19-Mar-08	20%	20%	20%	N/A				Rebate	≥ \$0.5m expenditure required for a feature film, \$300k for a TV episode, \$250k for an infomercial or commercial. Max. benefit of \$1m per project.	82.04 RCW	Laws 2006 Ch. 247
	20-Mar-08	28-Mar-12	Up to 20%	Up to 20%	Up to 20%						Min. expenditure for infomercials and commercials reduced to \$150k.		Laws 2007-2008, Ch. 85
	15-Apr-09	29-Mar-12	Up to 30%	Up to 30%	Up to 30%								Laws 2009, Ch. 100
	29-Mar-12	-	Up to 30%	Up to 30%	15%	5%◇							2012 Ch. 189

* Can choose either a cash rebate or a tax credit. The tax credit is neither refundable, transferable, nor has a carry forward.

† +5% if a significant percentage of cast and crew are from UT and certain promotion obligations are met.

‡ 25% if expenditure < \$1m, 35% otherwise.

¶ +5% for filming in an economic distressed area. +10% for compensation for VA residents employed for the first time as actors or crew.

|| Only up to 15% for commercials, unless the production company is based in WA, then 25%. Documents summarizing this incentive mention that resident labor always gets the 30% rate.

◇ Up to 35% for a TV series that films at least six episodes.

	From	To	Expenditure Rates							Rules & Restrictions	Statute	Act
			In-State Non-Labor	Resident Labor	Non-Resident Labor	Bonus Rates	Refundable	Transferable	Carry Forward			
WV	01-Jan-08	07-Mar-08	27%	27%	0%	2-4%*	No	No	2 Years	≥ \$25k expenditure required.	§11-13X-1 et seq.	2007 Ch. 117
	01-Jan-08	03-May-09				4%†		Yes				2008 Ch. 107
	01-Jan-08‡	-			27%¶							2009 Ch. 102
WI	01-Jan-08	31-Dec-08	25%	25%	0%	N/A	Yes	No	No	≥ \$100k for ≥ 30 min. production, otherwise \$50k. Can only claim up to \$25k per employee, and cannot claim to top two earners.	§71.07(5f)	2005 Wisconsin Act 483
	01-Jan-09	-								≥ \$50k expenditure required. Top two earners rule replaced with rule stating that any employee with compensation > \$250k cannot be claimed. Can only claim up to \$20k per employee. Max. benefit of \$0.5m. ≥ 35% of the production budget must be spent in WI.		2009 Wisconsin Act 28; 2009 Veto Notes
WY	01-Jul-07	26-Feb-09	12%	12%	0%	1-3%			Rebate	≥ \$0.5m expenditure required.	W.S. 9-12-402 et seq.	2007 Ch. 73
	27-Feb-09	-								≥ \$200k expenditure required.		2009 Ch. 74

* +2% if ≥ ten WV residents were employed full-time. +2% if ≥ of full-time employees were WV residents.

† +4% if ≥ ten WV residents were employed full-time.

‡ These changes applied retroactively to January 1, 2008, but this legislation was not approved until May 4, 2009.

¶ Rule changed to include those who are subject to WV income tax, and not those who are residents.

|| Must use WY props and product placement to achieve 13% rate. Must providing behind the scene footage highlights to achieve 14%. Production must be set in WY to achieve 15%.