



## locations

APRIL 7-9, 2006

### MISSOURI

Offers an income tax credit equaling up to 50% of a production company's expenditures, capped at \$1 million in tax credits per project

### MONTANA

Offers an income tax credit of 12% for resident labor expenditures on the first \$50,000 in wages per resident and a credit of 8% of total qualified production expenditures. No state sales tax, and there is a lodging tax exemption for stays longer than 30 days. In addition, out-of-state commercial vehicles used exclusively for films, television or commercials are exempt from licensing requirements for 180 consecutive days.

### NEBRASKA

Offers a lodging tax exemption after 30 days of continuous residency at the same facility

### NEW HAMPSHIRE

Has no general sales tax, no personal income tax and no use tax. Also, there are no general filming permits required for shooting in the state.

### NEW JERSEY

Offers a 20% tax credit for qualified production expenses and a sales tax exemption when purchasing or renting certain tangible properties used in production. For qualifying productions, the state offers a loan guarantee of up to 30% of a bank loan used to finance a motion picture or TV program up to \$1.5 million.

### NEW MEXICO

A 25% tax rebate is available on production expenditures, including labor, along with an offering for 0% loans on film or TV projects up to \$15 million.

### NEW YORK

Provides a fully-refundable tax credit equal to 10% of qualified below-the-line expenditures to feature films, episodic and miniseries TV productions. Additionally, the state provides a comprehensive sales and use tax exemption for machinery, equipment and services used in production and postproduction.

### NORTH CAROLINA

Allows a production company that spends at least \$250,000 in the state to receive a tax credit equal to 15% for all goods, services and labor purchased. The maximum a company can receive is \$7.5 million for a feature film, which would require an investment of \$50 million.

### OHIO

For hotel stays exceeding 30 days, the room tax is refunded.

### OKLAHOMA

Offers a cash-back rebate of up to 15% of documented expenditures that are directly attributable to productions that have a budget

of at least \$2 million with a minimum of \$1.25 million in state expenditures; the cap is \$5 million per year. Qualified productions can apply for the Oklahoma Sales Tax Exemption for property or services used in productions. Also available is a 25% tax credit when the profits from a film or music project are reinvested into a second film or music project in the state.

### OREGON

Provides a 10% rebate on production expenses for feature films, TV movies and series, providing at least \$1 million is spent within the state. The maximum rebate is \$250,000 for an individual feature or telefilm, or \$30,000 per TV series episode. There is no sales tax and no lodging tax for rooms held longer than 30 days. State parks are free for all qualifying film productions. Also, the state offers a 10% rebate on goods and services purchased from participating vendors.

### PENNSYLVANIA

Feature-film productions are not subject to sales tax at the point of sale. State-owned property, except for extraordinary activities, are free to use for film production. Pennsylvania also provides a tax credit for as much as 20% of expenses (including wages) incurred in the state while producing feature films, TV series and TV shows of 15 minutes or more in length that are intended for a national audience.

### PUERTO RICO

A 40% tax credit for motion pictures, TV series and original soundtrack recordings is available.

### RHODE ISLAND

Offers a transferable income tax credit of certified production costs for projects with a \$300,000 minimum budget. Also offers an investor tax credit of 15% on investments of more than \$300,000; 25% on investments of more than \$5 million

### SOUTH CAROLINA

Offers 15% rebates on wages and expenditures to projects spending \$1 million within the state. Productions more than \$250,000 pay no sales, use or accommodations taxes. No permits are required in most of the state, and state property is fee-free for seven days.

### SOUTH DAKOTA

Exempts state and city tax on lodging stays for 28 consecutive days

### TENNESSEE

Offers a sales and use tax refund for goods and services purchased or rented if the company spends at least \$500,000 within a 12-month period. A refund on the hotel tax is available after a room has been occupied for 30 continuous days, plus there is no state tax or local income tax. In addition, state-owned buildings and land are available to filmmakers free of charge.

### TEXAS

On most projects shot in Texas, the production company is 100% exempt from state and local sales taxes on much of what is rented or purchased in the form of an upfront exemption. Productions shooting for more than 30 days also are exempt from a portion of the occupancy tax on hotel rooms. In addition, the state refunds sales tax paid on fuel that is used off-road (think generators and boats).

### UTAH

Offers a postperformance rebate that returns 10% for every dollar spent in the state. Also available to film, TV and video productions is a sales tax exemption at the point of sale on machinery and equipment, as well as a room tax rebate of up to 3% that is added to the sales tax for persons occupying a public accommodation for 30 consecutive days or more.

### VERMONT

Offers a sales and use tax exemption on the purchase or rental of goods and services for motion pictures, TV programs or commercials. Also, hotel stays lasting 31 days or more are tax exempt. The income tax imposed on nonresident performers is the lesser of one's home state or Vermont's tax rate.

### VIRGINIA

State sales tax exemptions include film developing, transportation charges, certain production materials and lodging for 90 or more consecutive days.

### WASHINGTON

Offers state and local sales tax exemptions on production equipment rentals and production services purchases. There is no state income tax, plus sales tax is exempt for hotel/motel stays of 30 consecutive days or more. Local, state and car rental tax is exempt for rental vehicles used in production activities. In addition, there are 30%-70% vendor discounts for below-the-line services on shows from \$500,000-\$3 million.

### WEST VIRGINIA

Offers state sales tax exemptions on direct-use purchases and rentals, as well as state and local tax exemptions on hotel stays in excess of 30 days

### WYOMING

The Wyoming Film Office has asked state businesses to offer production companies a 10% discount on production-related services including hotels/motels, restaurants and caterers.

**NOTE:** Legislation pending or no current incentive information given for Delaware, Indiana, Michigan, Nevada, North Dakota, Washington, D.C., and Wisconsin

Listed are general statewide incentives. For more information, contact the individual film commission or visit [www.afci.org](http://www.afci.org)

Information current as of March 2006