



## **FILM PRODUCTION TAX INCENTIVES BY STATE**

**Alabama** Incentive: 25% of expenses (35% for resident labor). Minimum spend: \$500,000

**Arkansas** Incentive: 20%, plus 10% for below-the-line resident labor. Minimum spend: \$200,000

**California** Incentive: 20% (25% for indie films), plus 5% for specified expenditures. Minimum spend: \$1 million

**Colorado** Incentive: 20%. Minimum spend: \$100,000 for Colorado-based production company, \$1 million for out- of-state production company

**Connecticut** Incentive: 10% (for \$100,000-\$500,000 in-state expenses), 15% (\$500,000-\$1 million), 30% (\$1 million-plus). Minimum spend: \$100,000

**District of Columbia** Incentive: 42% (taxed production expenses), 21% (untaxed production expenses), 30% (below-the-line resident labor). Minimum spend: \$250,000

**Georgia** Incentive: 20%, plus 10% for screen credit. Minimum spend: \$500,000

**Hawaii** Incentive: 20% (Oahu), 25% (neighbor islands). Minimum spend: \$200,000

**Illinois** Incentive: 30%, plus 15% for resident labor from underemployed areas. Minimum spend: \$100,000

**Kentucky** Incentive: 30% (35% for resident labor and economically distressed areas). Minimum spend: \$250,000

**Louisiana** Incentive: 30%, plus 10% for resident labor. Minimum spend: \$300,000

**Maine** Incentive: 5% tax credit; 10% rebate for nonresident labor, 12% rebate for resident labor.  
Minimum spend: \$75,000

**Maryland** Incentive: 25% for film, 27% for TV. Minimum spend: \$500,000

**Massachusetts** Incentive: 25%. Minimum spend: \$50,000

**Minnesota** Incentive: 20% (productions under \$1 million in metro areas), 25% (above \$1 million or at least 60% outside metro areas). Minimum spend: \$100,000

**Mississippi** Incentive: 25% (30% for resident cast and crew), plus 5% for U.S. veterans.  
Minimum spend: \$50,000

**Montana** Incentive: discretionary grant, up to 15% (if 50% of project shot in state). Minimum spend: \$300,000

**Nevada** Incentive: 15% (12% for nonresidents), plus 5% if crew is more than 50% residents, 5% outside Clark County. Minimum spend: \$500,000

**New Mexico** Incentive: 25% for film, 30% for TV, plus 5% for resident crew wages if filming at least 10 days at qualified facilities (15 days if over \$30 million). Minimum spend: \$0

**New York** Incentive: 30%, plus 10% for below-the-line wages in select upstate counties for productions over \$500,000. Minimum spend: \$0

**North Carolina** Incentive: 25% of expenses (capped at \$5 million). Minimum spend: \$5 million

**Ohio** Incentive: 25% (35% for resident labor). Minimum spend: \$300,000

**Oklahoma** Incentive: 35%, plus 2% if \$20,000-plus spent on music created in-state. Minimum spend: \$50,000

**Oregon** Incentive: 20% on goods and services, 10% on wages, plus 6.2% for productions over \$1 million. Minimum spend: \$750,000

**Pennsylvania** Incentive: 25%, plus 5% for projects intended for a national audience and filmed at qualified facilities. Minimum spend: 60% of budget incurred in-state

**Puerto Rico** Incentive: 40% (20% for nonresident labor). Minimum spend: \$50,000

**Rhode Island** Incentive: 25%. Minimum spend: \$100,000

**South Carolina** Incentive: 20% (25% for resident labor, 30% for in-state vendor expenses). Minimum spend: \$1 million

**Tennessee** Incentive: 25% of resident labor and in-state vendor expenses. Minimum spend: \$200,000

**Texas** Incentive: 5% (for \$250,000-\$1 million films), 10% (\$1 million-\$3.5 million), 20% (\$3.5 million-plus), plus 2.5% for economically distressed areas. Minimum spend: \$250,000

**Utah** Incentive: 20%, plus 5% for a) \$1 million-plus films with 85%-resident cast and crew, or b) \$7.5 million-plus films with 70%-resident cast and crew, 51% rural spend or significant Utah promotion. Minimum spend: \$200,000

**Virginia** Incentive: 15% (20% for economically distressed areas), plus 10% on resident labor (for \$250,000-\$1 million films) or 20% on resident labor (\$1 million-plus). Discretionary grant also available. Minimum spend: \$250,000 (no minimum for grant)

**Washington** Incentive: 30% for film, 35% for TV series with six or more episodes (15% for nonresident labor). Minimum spend: \$500,000 for film, \$300,000 for TV

**West Virginia** Incentive: 27%, plus 4% if employing at least 10 residents full time. Minimum spend: \$25,000

**Wyoming** Incentive: 12% (13% for in-state props and product placement, 14% for in-state behind-the-scenes footage, 15% for Wyoming-set storyline). Minimum spend: \$200,000