



Film Incentive Programs What other states are doing....

The following link provides information about all United States film incentive programs updated as of March 2006: <http://www.afci.org/documents/IncentivesintheUS.pdf>

Montana

- Rebates. 12% rebate based on hired Montana labor; applied to the first \$50,000 worth of wages paid per Montana resident. 8% rebate based on qualified expenditures; hotel and lodging, production equipment rentals, fuel costs, expendables, lumber/construction materials, vehicle rentals, food expenditures.
- No sales tax.
- Vehicle Licensing Exemptions. Out-of-state commercial vehicles used exclusively in the production of motion pictures, television, or commercials are exempt from licensing requirements for 180 consecutive days.
- Migratory Equipment Tax Exemption. Out-of-state equipment used exclusively in the production of motion pictures, television, or commercials is exempt from property tax for 180 consecutive days.
- No room tax if staying longer than 30 days.
- <http://montanafilm.com/incentives.htm>

New Mexico

- New Mexico offers a 25% tax rebate on all production expenditures (including labor) that are subject to taxation by the State of New Mexico. This is a *refund*, not a credit.
- New Mexico offers a 0% loan for up to \$15 million per project, (which can represent 100% of the budget) for qualifying feature films or television projects. Terms are negotiated and budget must be at least \$1 million.
- No state sales tax. Type 16 Nontaxable Transaction Certificates (NTTCs) work much like grocery-store coupons. A certificate is presented at the point of sale and no gross receipts tax (sales tax) is charged.
- <http://www.nmfilm.com/filming/incentives/>

Mississippi

- 10% tax credit on local payroll
- 10% rebate on all local expenditures, except payroll
- Full tax exemption on various production items, including film, construction materials, props, fabric, costumes, set dressing...
- Tax reduction on all film equipment
- <http://www.visitmississippi.org/film/FilmOfficeIncentive2004.pdf>

Louisiana

- 25% Motion Picture Investor Tax Credit
- 10% Louisiana Employment Tax Credit
- 15% Sound Recording Tax Credit
- 15% Digital Media Tax Credit
- 15% Infrastructure Tax Credit
- <http://www.lafilm.org/incentives/>