

TEM↓ STATE→	Alabama	Arkansas	Illinois	Indiana	Iowa	Kansas	Kentucky
Incentive Type	Tax Rebate	Tax Rebate	Tax Credit	None	None	None	Tax Credit
Incentive – Applied to payroll and expenses	25%-35% wages 25% expenses	20% +10% BTL residents	30%				30%-35%
Refundable?	Yes	No	No				Yes
Transferable?	Yes	Yes	Yes				Yes
Carry Forward?	No	No	5 years				No
Sales Tax exemption	Yes ¹	No	No				Yes
Per Project Cap	\$20,000,000	None	None				None
Annual State Allocation	\$15,000,000	\$5,000,000	None				
Minimum Spend	\$500,000	\$250,000	\$50,000				\$100,000
Qualified Employees	Residents & Non-residents ²	Residents Below the Line	Residents ³				Residents & Non-residents
Salary Cap	None	\$500,000	\$100,000				ATL-\$1,000,000
Can Loan Out qualify?	Yes	Yes	Yes				Yes
State Tax withheld?	No	Yes	Yes				No
State Registered?	Yes	No	Yes				No
Vendor State Registered?	Yes	Yes	Yes	Yes			
CPA Audit Required?	Yes	Yes	Yes	No			
Special Requirements and restrictions to receive incentive	1. Must spend \$150K+ 2. At 25% expense rate	Direct cash payments may not exceed 40% of total expenses	3. +15% for residents of low income zones Diversity Plan				
url/Website: www.	alabamafilm.org	arkansasedc.com	illinoisfilm.biz				kyfilmoffice.com

This is a summary of key features of complex statutes. The information is subject to change, and additional information may apply to your situation. Please contact the state film commission to review the details and current status of any incentive program that is of interest for your production.

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ITEM↓ STATE→	Louisiana	MI	Minnesota	Mississippi	Missouri	Ohio
Incentive Type	Tax Credit	None	Rebate	Cash Rebate	None	Tax Credit
Incentive – Applied to payroll and expenses	30% +10% on resident wages		20% - 25% ⁷	25% expenses 30% residents 25% Non-residents		25% - 35%
Refundable?	Suspended		Yes	Yes		Yes
Transferable?	Yes		No	No		No
Carry Forward?	5 years		No	No		No
Sales Tax exemption	No		Yes	reduced		No
Per Project Cap	\$30,000,000		\$5M	\$10,000,000		\$5,000,000
Annual State Allocation	\$180,000,000		\$10,000,000	\$20,000,000		\$20,000,000
Minimum Spend	\$300,000		\$100,000	\$50,000		\$300,000
Qualified Employees	Residents ⁶ & Non-residents		Residents & Non-resident On-camera ATL	Residents & Non-residents		Residents ⁸ & Non-residents
Salary Cap	No cap for payments to NR Loan Outs		\$100,000	\$5 million		None
Can Loan Out qualify?	Yes		Yes	Yes		Yes
State Tax withheld?	No		Yes	5%		No
State Registered?	No		No	No		Yes
Vendor State Registered?	Yes		No	Yes		Yes
CPA Audit Required?	Yes		Yes	No		Yes
Special Requirements and restrictions to receive incentive	“buy back” credit program suspended until 7/2016 6. Salary Cap for Residents = \$3M	7. \$1M spend outside metro area or 60% of budget or production days	+5% for any US veteran employees	8. 35% applies Application fee		
url/Website:	www. louisianaentertainment.gov		MNfilmtv.org	visitmississippi.org	ohiofilmoffice.com	

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ITEM↓	STATE→	Oklahoma	NE	ND	SD	Tennessee	Texas	WI
Incentive Type		Cash Rebate No funds until 7/1/2016	None	None	None	Cash Grant	Cash Grant	None
Incentive – Applied to payroll and expenses		35% - 37%				25%	5% - 10% +2.5% ⁹	
Refundable?		Yes				Yes	Yes	
Transferable?		No				No	Yes	
Carry Forward?		No					No	
Sales Tax exemption		Yes				Reduced	Yes	
Per Project Cap						\$4,000,000	None	
Annual State Allocation		\$5,000,000				\$1,200,000	\$30,000,000	
Minimum Spend		\$25,000				\$200,000	\$100K - \$1M = 5% \$1M + = 10%	
Qualified Employees		Residents & Non-residents (ATL Loan-outs only)				Residents	Residents	
Salary Cap		25% of eligible ATL wages				\$250,000	\$1,000,000	
Can Loan Out qualify?		Yes				Yes	Yes	
State Tax withheld?		No				No	No	
State Registered?		Yes				No	No	
Vendor State Registered?		Yes	Yes	Yes				
CPA Audit Required?		Yes	Yes	Yes \$300,000+ in rebates				
Special Requirements and restrictions to receive incentive		Total ATL expense no more than 25% of rebate		60% TX principal photo days 70% of crew are TX residents 9. For certain distressed areas				
url/Website:	www.	www.ok.gov			tn.gov	governor.state.tx.us		

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