

ITEM↓ 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 ¹	No	No				Yes
Transferable?	No	Yes	Yes				No
Carry Forward?	No	No	5 years				No
Per Project Cap	\$20,000,000	None	None				None
Annual State Allocation	\$20,000,000	\$5,000,000	None				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	ATL NR 1M BTL NR 500K	\$500,000	\$100,000				ATL-\$1,000,000
Can Loan Out qualify?	Yes	Yes	Yes				Yes
State Tax withheld?	No	Yes	Yes				Yes
State Registered?	No	No	Yes				No ⁴
Vendor State Registered?	Yes	Yes	Yes	Yes			
CPA Audit Required?	Yes	Yes	Yes	No			
Sales Tax Exemption?	Yes ³		No				
Special Requirements and restrictions to receive incentive	1. Portion over owed AL Income Tax. 2. At 25% expense rate 3. Must spend \$150K+	**This info is from 2016, awaiting updated info from the Film Office	3. +15% for residents of low income zones Diversity Plan	4. Prod Co can withhold for the Loan-Out <u>OR</u> the Loan-Out can register with the state and withhold themselves.			
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.

U.S. Central Region

ITEM↓ STATE→	Louisiana	MI	Minnesota	Mississippi	Missouri	Ohio
Incentive Type	Tax Credit	None	Cash Rebate	Cash Rebate	None	Tax Credit
Incentive – Applied to payroll and expenses	30% +10% on resident wages (excluding loan-outs)		20% +5% if >\$1M spend	25% expenses 30% residents 25% Non-residents		30%
Refundable?	Yes (at 85%)		Yes	Yes		Yes
Transferable?	Yes		No	No		Yes
Carry Forward?	5 years		No	No		No
Per Project Cap	\$30,000,000		None	\$10,000,000		None
Annual State Allocation	\$180,000,000		None	\$20,000,000		\$40,000,000
Minimum Spend	\$300,000		\$100,000	\$50,000		\$300,000
Qualified Employees	Residents ⁵ & Non-residents		Residents & Non-resident On-camera ATL ⁶	Residents & Non-residents		Residents & Non-residents
Salary Cap	\$3,000,000 (Loan-Outs excluded)		\$100,000: Non-resident None: Resident	\$5 million		None
Can Loan Out qualify?	Yes		Yes	Yes		Yes
State Tax withheld?	Yes 6%		Yes	Yes 5%		Yes
State Registered?	No		Yes	No		Yes
Vendor State Registered?	Yes		No	Yes		Yes
CPA Audit Required?	Yes		Yes	No		Yes
Sales Tax Exemption?	No		Yes	Reduced ⁷		No
Special Requirements and restrictions to receive incentive	5. Salary Cap for Residents = \$3M	6. Also includes Producer & Director	+5% for any US veteran employees 7. 1.5% instead of 7% on equipment used to capture /process/store footage	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	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				NA	NA	
Carry Forward?	No				NA	NA	
Per Project Cap	None				None	None	
Annual State Allocation	\$5,000,000				\$2,000,000+	\$30,000,000 (renegotiated bi-annually)	
Minimum Spend	\$25,000 OK Spend \$50,000 budget				\$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				Yes	No	
State Registered?	Yes				Yes	No	
Vendor State Registered?	Yes				Yes	Yes	
CPA Audit Required?	Yes				Yes	Yes, for \$300,000+ in rebates	
Sales Tax Exemption	Yes	No	Yes				
Special Requirements and restrictions to receive incentive	Total ATL expense no more than 25% of rebate		<ul style="list-style-type: none"> •60% TX principal photo days •70% of crew (including cast & extras) are TX residents <p>9. For certain distressed areas</p>				
url/Website: www.	www.ok.gov				tn.gov	governor.state.tx.us	

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