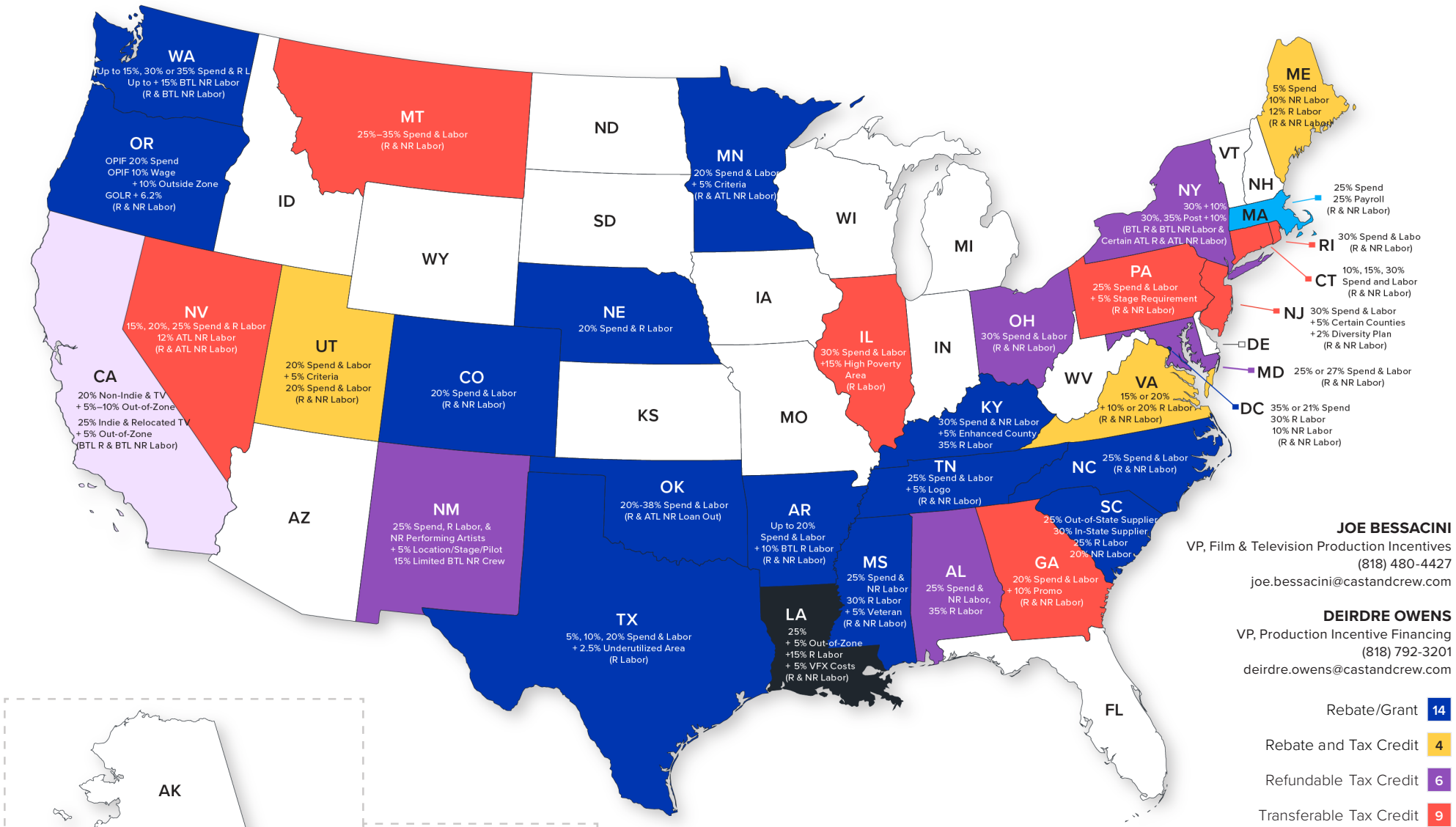
U.S. PRODUCTION INCENTIVES AT-A-GLANCE

Cast & Crew

MARCH 2022



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Rebate/Grant	14
Rebate and Tax Credit	4
Refundable Tax Credit	6
Transferable Tax Credit	9
Transfer to State at Discount	1
Transfer to State at Discount / Transferable	1
Transferable or Nontransferable	1
No Incentive	17

R = Resident, NR = Nonresident, ATL = Above-the-Line, BTL = Below-the-Line

STATE	INCENTIVE	TYPE OF INCENTIVE	PER PROJECT INCENTIVE CAP	FUNDING CAP	QUALIFIED LABOR	SUNSET DATE
Alabama	25% Spend & Nonresident Labor 35% Resident Labor	Refundable Tax Credit	No Cap*	$20M Per Fiscal Year (10/1 – 9/30)	Each Resident & 1st $500K of Each Below-the-Line Nonresident, 1st $1M Each Above-the-Line Nonresident	None
Arkansas	Up to 20% Spend & Labor +10% Below-the-Line Resident Labor	Rebate	No Cap	No Cap	1st $500k of Each Resident & Nonresident Subject to AR Tax	6/30/32
California[1]	20% Non-Indie & TV Series +5–10% Out-of-Zone* 25% Indie & Relocated TV Series +5% Out-of-Zone*	Non-Transferable Tax Credit (Non-Indie/TV) Transferable Tax Credit (Indie)	$20M Non-Indie/TV $30M w/Uplifts $2.5M Indie $3.0M w/Uplifts	$330M Per Fiscal Year (7/1 – 6/30)	Each Below-the-Line Resident & Below-the-Line Nonresident	6/30/25
Colorado	20% Spend & Labor	Rebate	No Cap	$5M FYE 6/30/2022*	1st $1M of Each Resident & Nonresident	None
Connecticut	10%, 15%, 30% (Based on Spend & Labor)	Transferable Tax Credit*	No Cap	No Cap	Each Resident & Nonresident*	None
District of Columbia	35% or 21% Spend* 30% Resident Labor 10% Nonresident Labor	Rebate	Discretionary*	Discretionary	Each Resident & Nonresident	None
Georgia[1]	20% Spend & Labor +10% Promotional*	Transferable Tax Credit	No Cap	No Cap	1st $500k of Each Resident & Nonresident On Form W-2, otherwise no cap*	None
Hawaii	20% Spend & Labor—Oahu 25% Spend & Labor—Neighbor Islands*	Refundable Tax Credit	$15M	$50M Per Calendar Year	Each Resident & Nonresident Subject to HI Tax	12/31/25
Illinois	30% Spend & Resident Labor +15% Resident Labor—High Poverty Area*	Transferable Tax Credit	No Cap	No Cap	1st $100k of Each Resident	12/31/26
Kentucky	30% Spend & Nonresident Labor +5% Enhanced County* 35% Resident Labor	Refundable Tax Credit	No Cap	$75M Per Calendar Year	Each Below-the-Line Resident & Nonresident & 1st $1M of Each Above-the-Line	None
Louisiana[1]	25% Spend & Labor* +15% Resident Labor* +10% Screenplay +5% Out-of-Zone +5% VFX Costs	Transferable only to the state at a discount	$20M/$25M*	$180M Per Fiscal Year* (7/1 – 6/30)	1st $3M of Each Resident & Nonresident*	6/30/25
Maine	10% Nonresident Labor* 12% Resident Labor* 5% Spend	Rebate Nontransferable/Non- Refundable Tax Credit	No Cap No Cap	No Cap No Cap	1st $50k of Each Resident & Nonresident NA	None
Maryland	25% Spend & Labor or 27% Spend & Labor (TV Series or Pilot)*	Refundable Tax Credit	$10M	$12M Per FY Thru 6/30/2023*	Each Resident & Nonresident Earning ≤ $500k*	None
Massachusetts	25% Payroll 25% Spend	Refundable*/ Transferable Tax Credit	No Cap	No Cap	Each Resident & Nonresident*	None
Minnesota	20% Spend & Labor* +5% Meet Certain Criteria*	Rebate	No Cap	$1M For Biennium Ending 6/30/2021	Each Resident & 1st $400k/$500k of Certain Nonresidents*	None
Mississippi	25% Spend & Nonresident Labor* 30% Resident Labor +5% Veteran*	Rebate	$10M	$20M Per Fiscal Year (7/1 – 6/30)	1st $5M of Each Resident & Nonresident* Subject to MS W/H	None
Montana	15%–35% Spend & Labor*	Transferable Tax Credit	No Cap	$12M Per Calendar Year Thru 12/31/24	1st $7.5M of Each Above-the-Line & $150k in Credits for Each Below-the-Line Resident & Each Below-the-Line Nonresident	12/31/29
Nebraska	20% Spend & Resident Labor	Grant	$400k	$1M Thru 6/30/2025	Each Resident	6/30/25
Nevada	15%, 20%, 25% Spend & Resident Labor* 12% Above-the-Line Nonresident Labor	Transferable Tax Credit	$6M	$10M Per Fiscal Year (7/1 – 6/30)	1st $750k of Each Resident & Above-the-Line Nonresident	None
New Jersey	30% Spend & Labor +5% Certain Counties* +2% Diversity Plan*	Transferable Tax Credit	No Cap	$100M Per Fiscal Year (7/1 – 6/30)	1st $500k of Each Resident & Nonresident	6/30/28
New Mexico	25% Spend, Resident Labor, & Nonresident Performing Artists +5% Location/Stage/Pilot 15% Limited Below-the-Line Nonresident Crew	Refundable Tax Credit	No Cap	$110M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Performing Artists* Limited Below-the-Line Nonresident Crew	None
New York – Prod. & Post Only	25% Spend & Labor* +10% Upstate County* 25%, 30% Post Only* +10% Upstate County BTL Labor*	Refundable Tax Credit Refundable Tax Credit	No Cap No Cap	$395M Per Calendar Year $25M Per Calendar Year	Each Below-the-Line Resident & Below-the-Line Nonresident & Certain Above-the-Line Resident & Above-the-Line Nonresident*	12/31/25
New York – Commercial	20% Downstate 30% Upstate	Refundable Tax Credit	No Cap	$7M Per Calendar Year	Each Below-the-Line Resident & Below-the-Line Nonresident	12/31/23
North Carolina	25% Spend & Labor	Rebate	$7M Film/TV Movie $15M TV Series $250k Commercial	$31M Per Fiscal Year (7/1 – 6/30)	1st $1M of Each Resident & Nonresident	None
Ohio	30% Spend & Labor	Refundable Tax Credit	No Cap	$40M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident	None
Oklahoma	20% - 38% Spend & Labor	Rebate	No Cap	$30M Per Fiscal Year (7/1 – 6/30)	Each Resident & Above-the-Line Nonresident Loan Out*	6/30/27
Oregon	OPIF 20% Spend* OPIF 10% Wage* +10% Outside Portland Metro Zone* GOLR* +6.2%	Rebate	50% of annual funding No Cap	$20M Per Fiscal Year (7/1 – 6/30) NA	Each Resident & Nonresident Earning < $1M*	12/31/29
Pennsylvania	25% Spend & Labor +5% Minimum Stage Requirement*	Transferable Tax Credit	20% of the Annual Cap	$70M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject To PA Withholding Tax*	None
Puerto Rico	40% Spend & Resident Labor +Up To 15% Puerto Rico Producer* 20% Nonresident Labor	Transferable Tax Credit	No Cap $4M No Cap	No Cap No Cap	Each Resident Each Nonresident	None
Rhode Island	30% Spend & Labor	Transferable Tax Credit	$7M*	$20M Per Calendar Year	Each Resident & Nonresident	6/30/27
South Carolina	25% Out-of-State Supplier, 30% In-State* 25% Resident Labor 20% Nonresident Labor	Rebate	No Cap	$5.5M Spend $10M Wage Per Fiscal Year (7/1 – 6/30)	1st $1M of Each Resident & Nonresident	None
Tennessee	25% Spend & Labor +5% Logo*	Grant	No Cap	$2M* Per Fiscal Year (7/1 – 6/30)	1st $250k of Each Resident & 1st $2M of All Nonresident Labor*	None
Texas[1]	5%, 10%, 20% (Based on Spend)* +2.5% Underutilized Area*	Grant	No Cap	$45M For Biennium Ending 8/31/2023	1st $1M of Each Resident	None
US Virgin Islands	10%, 15%, 17% Resident Labor 9% Spend (QPE)* +10% Promo* +10% St. Croix*	Transferable Tax Credit Rebate Rebate Rebate	No Cap $500k* No Cap No Cap	$2.5M Per Calendar Year	1st $500k of Each Resident	None
Utah	20% Spend & Labor +5% Meet Criteria 20% Spend & Labor	Refundable Tax Credit Rebate	No Cap No Cap	$6.79M* Per Fiscal Year (7/1 – 6/30) $1.5M	1st $500k of Each Resident, Nonresident's UT Withholding Tax*	None*
Virginia	15% or 20% Spend & Labor* +10% or 20% Resident Labor* Discretionary*	Refundable Tax Credit Grant	At the Discretion of the Film Office	$6.5M Per Fiscal Year (7/1 – 6/30) $4M* For FY 6/30/2022	1st $1M of Each Resident & Nonresident Discretionary	12/31/26 None
Washington	Up to 15%, 30%, or 35% Spend & Resident Labor* Up to 15% Below-the-Line Nonresident Labor*	Rebate	No Cap	$3.5M Per Calendar Year	Each Resident & Below-the-Line Nonresident*	6/30/27

[1] Local incentive may be available.

*Please visit our website at www.castandcrew.com/solutions/accounting-financial/incentives-map/ for details and up-to-date information. These materials have been prepared as of March 1, 2022 by Cast & Crew for informational purposes only and should not be construed as tax advice or relied on for specific production projects.