

# Film Industry Tax Incentives: State-by-State (2025)

There's no two ways about it, film production is expensive. The average cost to produce and market a major motion picture in 2025 is around \$100 million. Television shows aren't cheap either; an entire season of television can cost anywhere from \$10 million to \$135 million to produce.

So it's no wonder that productions try to save money however they can. One major source of savings comes in the form of film production incentives.

Many states across the country offer lucrative film industry tax incentives that can help productions free up more of their budget for cast, crew, and physical production expenses. For the states, these programs bring film production dollars to their doorstep, spurring job creation, and boosting the local economy.

Film production incentives in the United States are as various as they are plentiful. States offer different types of incentives, and each program has its own rules. Some programs are perfect for big-budget feature films; others are ideal for small commercial production or documentary filmmakers.

In this guide, we will cover the basics of film production incentives before walking through film tax incentives by state.

## What are film tax incentives?

Production incentives for the entertainment industry first gained traction in the United States during the 1990s as a way of stemming the outflow of production to countries like Canada, Australia, and the United Kingdom.

In 2002, Louisiana, hoping to lure production dollars to the Gulf Coast, followed the lead of burgeoning production hubs like Canada and passed legislation to enact its own film industry tax incentives.

It quickly became apparent that film production incentives were a win-win for both production companies and the states sponsoring these programs.

States benefit when productions relocate to their neck of the woods because spending grows the economy through employment opportunities, revenue, and related infrastructure development. Productions benefit because they can save money—oftentimes a lot of money.

However, the types of production incentives and the rules and regulations of each program vary widely by state.

## Why do film tax incentives matter to producers?

As a producer, we don't need to tell you that you spend huge sums of money when shooting your projects.

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Film industry tax incentives allow you to save money, get discounts on local goods, and even receive cashback from the state, all of which can make a considerable difference to the (ever-shrinking) budget for your next project.

## What are the types of production tax credits?

There are several types of incentives offered to production companies, and each state uses a different combination of these incentives to encourage production companies to film in their state.

Here's a breakdown of the most common film industry tax incentives:

- **Grants:** The state issues a tax-free payment to production companies for filming.
- **Rebates:** Film production rebates are paid to production companies by the state, usually as a percentage of the company's qualified expenses. Often, production companies do not need to submit a tax return in order to receive a rebate, unlike tax credits. Rebates are similar to grants, but they are taxable.
- **Refundable tax credit:** The state issues a production company a refund check in the amount of their aggregate film tax credit award after a tax return has been filed. With refundable tax credits, "You get dollar for dollar back what you spend in the state," according to Wrapbook incentives expert Ryan Broussard. Some states offer fully refundable film tax credits, where others offer partially refundable credits. It's important to check and understand the regulations of each specific program before you apply.
- **Transferable refundable tax credit:** With transferable tax credits, the state does not issue your production a refund check, but rather offsets your in-state tax liabilities. Productions that don't have in-state tax liabilities can transfer their tax credits to a local company by selling it on the open market for a percentage of its value.
- **Non-transferable non-refundable tax credit:** The state issues a production company a tax credit to offset that company's in-state tax liability. Unlike refundable and transferable tax credits, the credit cannot be converted into cash in any way—the state doesn't cut the production company a check and the credit cannot be sold on the open market.

In addition to the main types of film production incentives—grants, rebates, and film tax credits—many states offer bonuses. These include a whole host of perks to productions to incentivize activity. These bonuses can include state sales tax exemption, special permissions for filming in public places, and/or discounts while buying from local businesses.

## How do film tax credits work?

Film tax incentives differ across every state. When [choosing a location](#), it's important to weigh the costs and benefits of shooting at a local destination vs. shooting in another state or country.

We've included a list of all states in alphabetical order, a link to the application website, and a brief summary of their tax credit details. Let's break down film tax incentives by state!

### 1. Alabama

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<b>Incentive Type:</b>	Fully Refundable Tax Credit
<b>How To Apply:</b>	<a href="http://www.alabamafilm.org/applying.html">http://www.alabamafilm.org/applying.html</a>
<b>Minimum Spend:</b>	\$500,000; \$50,000 for soundtrack and music video
<b>Annual Cap:</b>	\$20 million
<b>Project Cap:</b>	\$20 million; \$300,000 for soundtrack; \$200,000 for music video
<b>Terms:</b>	Base credit of 35% on resident cast and crew payroll (both above and below-the-line), 25% on nonresident cast and crew payroll as well as local spend.

[Alabama](#) only offers incentives on the first \$20 million of qualifying product expenditures. This means that if your film budget exceeds this amount, only the first \$20 million spent in Alabama will qualify for the film tax credit.

Qualified expenditures include pre-production, production, and post-production costs incurred in the state, including salaries and wages but excluding marketing and distribution expenses. The production company must spend a minimum of \$150,000 in a year and at least \$500,000 on the whole project in the state to qualify for the movie production incentives in Alabama.

### 2. Alaska

This state currently has no film tax incentive program in place.

### 3. Arizona

<b>Incentive Type:</b>	Fully Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://www.azcommerce.com/film-media/">https://www.azcommerce.com/film-media/</a>
<b>Minimum Spend:</b>	None
<b>Annual Cap:</b>	\$100 million in 2024, set to grow to \$125 million by 2025.
<b>Project Cap:</b>	\$25 million
<b>Terms:</b>	Base credit of 15% on local spend and nonresident payroll for productions budgeted under \$10,000,000, with 17.5% for below-the-line resident payroll. Base credit of 17.5% on local spend and nonresident payroll for productions budgeted between \$10,000,000 and \$35,000,000, with 20% for below-the-line resident payroll. And base credit of 20% on local spend and

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	nonresident payroll for productions budgeted over \$35,000,000, with 22.5% for below-the-line resident payroll.
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To be eligible for the [Arizona film tax credit](#), producers must shoot their film or television show primarily in Arizona, conduct pre- and post-production in the state and hire Arizona workers to work as crew in the production.

In addition to the base credit, Arizona offers a few bonuses that can increase your total film tax credit award. There is a 2.5% bump on production labor costs related to positions held by Arizona residents, a 2.5% uplift for productions utilizing a “Qualified Production Facility” as defined by the [Arizona Commerce Authority](#).

### 4. Arkansas

<b>Incentive Type:</b>	Transferable Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="http://www.arkansasproduction.com/">http://www.arkansasproduction.com/</a>
<b>Minimum Spend:</b>	\$200,000 for features and TV; \$100,000 for commercials; \$50,000 for post production
<b>Annual Cap:</b>	\$4 million
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 30% for below-the-line residents and 25% for all other cast, crew, and expenses.

For the [Arkansas transferable tax credits](#), qualified expenditures include any costs incurred for development, pre-production, production, or post-production of a qualified production. Eligible types of production include animation, documentaries, feature films, pilots, video games, and scripted television. Reality TV, talk shows, game shows, and commercials are currently not eligible for any film production incentive.

Arkansas offers productions an additional 10% bonus for the payroll of honorably discharged veterans of the United States Armed Forces. The maximum Arkansas film tax credit that can be earned is 30%.

### 5. California

<b>Incentive Type:</b>	Non-Transferable, Non-Refundable Tax Credit (Studio); Fully Transferable Tax Credit (Independent)
<b>How To Apply:</b>	<a href="https://film.ca.gov/">https://film.ca.gov/</a>
<b>Minimum Spend:</b>	\$1 million

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<b>Annual Cap:</b>	\$330 million
<b>Project Cap:</b>	\$25 million
<b>Terms:</b>	For studio movies and recurring TV series, 20% on local spend and below-the-line crew, with up to a total of 10% in bonuses based on where you shoot. For independent productions, 25% on local spend and below-the-line crew with the potential of a 5% bonus on labor incurred outside the L.A. Radius.

New television series, television pilots, non-independent feature films, miniseries, and movies-of-the-week are all eligible for 20% non-transferable [California film production tax credits](#). At least 75% of their budget must be spent in the state to qualify for [California film tax incentives](#). If the production company has a budget of above \$10 million, they can apply for 25% film production tax credits.

All productions eligible for a 20% film tax rebate are also eligible for a 5% credit uplift if expenses relating to original photography are incurred outside of [Los Angeles County's 30-Mile Studio Zone](#). Non-independent film productions are eligible to receive 10% credit uplift if they hire qualified local labor, while independent films and relocating TV series are eligible to receive 5%.

The California Film and Television Tax Credit Program 4.0, which begins on July 1, 2025, will introduce significant changes to the program and offer refundable credits for both independent and non-independent projects.

### 6. Colorado

<b>Incentive Type:</b>	Fully Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://oedit.colorado.gov/colorado-office-film-television-media">https://oedit.colorado.gov/colorado-office-film-television-media</a>
<b>Minimum Spend:</b>	\$100,000 for a local production company; \$1 million for an out-of-state production company; \$250,000 for a video game shoot
<b>Annual Cap:</b>	\$5 million
<b>Project Cap:</b>	None
<b>Terms:</b>	20% rebate for all payroll and local spend.

Qualified expenditures include production-related payments made by a production company operating in [Colorado](#) to any person or business in the state. These payments include payroll, workforce expenses, and vendor expenses.

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However, the only caveat is that 50% of the crew base should consist of Colorado residents and show 80% of financing to be eligible for [Colorado film tax incentives](#).

### 7. Connecticut

<b>Incentive Type:</b>	Transferable Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://portal.ct.gov/ChooseCT/Film-Office/">https://portal.ct.gov/ChooseCT/Film-Office/</a>
<b>Minimum Spend:</b>	\$100,000
<b>Annual Cap:</b>	None
<b>Project Cap:</b>	None
<b>Terms:</b>	10%-30% credit for all crew, depending on the production budget.

All project types are eligible for [Connecticut film tax credit](#), including game shows, talk shows, and reality TV; however, the production company must spend at least \$100,000 in the state.

The tax credit the company receives depends on how much they spend in Connecticut. For example, productions are eligible for a 10% tax credit if their qualifying expenses are between \$100,000 and \$500,000; 15% for qualifying production expenses up to \$1 million; and 30% if qualifying production expenses exceed \$1,000,000.

### 8. Delaware

<b>Incentive Type:</b>	Rebate
<b>How To Apply:</b>	<a href="https://filmdelaware.com/">https://filmdelaware.com/</a>
<b>Minimum Spend:</b>	None
<b>Annual Cap:</b>	\$1 million
<b>Project Cap:</b>	None
<b>Terms:</b>	A case-by-case program awarding up to 30% on local spending to local production companies.

### 9. Florida

This state currently has no film tax incentive program in place. However, they do have great local programs, including the [Film Lauderdale Emerging Filmmakers Grant](#) offered by [Film Lauderdale](#), the [Miami-Dade County High Impact Film Fund Program](#), and the [North Miami production grant](#).

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### 10. Georgia

<b>Incentive Type:</b>	Transferable Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://www.georgia.org/industries/film-entertainment/georgia-film-tv-production/production-incentives/">https://www.georgia.org/industries/film-entertainment/georgia-film-tv-production/production-incentives/</a>
<b>Minimum Spend:</b>	\$500,000
<b>Annual Cap:</b>	None
<b>Project Cap:</b>	None
<b>Terms:</b>	20%-30% for all payroll and local spend. Details below.

Most project types are eligible for [Georgia film incentives](#), including game shows, talk shows, and reality TV.

The [program](#) offers a base credit of 20%. The state grants an additional 10% credit if the company uses the "Made In Georgia" logo in its film credits. All production and post-production expenses must be in the state. Commercials are not able to apply for the extra 10% logo bump.

All projects are now required to have a mandatory audit.

### 11. Hawaii

<b>Incentive Type:</b>	Fully Refundable Tax Credit
<b>How To Apply:</b>	<a href="http://www.filmoffice.hawaii.gov/">http://www.filmoffice.hawaii.gov/</a>
<b>Minimum Spend:</b>	\$100,000
<b>Annual Cap:</b>	\$50 million
<b>Project Cap:</b>	\$17 million
<b>Terms:</b>	22%-27% for all payroll and local spend. Details below.

[Hawaii](#) offers a 22% tax credit for productions filming on the island of Oahu, with an additional 5% film tax incentive for productions filming on all neighboring islands.

Every person making a payment to a loan-out company and claiming a [Hawaii film tax credit](#) must deduct and withhold General Excise Tax (GET) in an amount equal to the highest rate of tax—currently 4.5%—plus any applicable county surcharge for all payments made to loan-out companies for services performed in the state.

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### 12. Idaho

This state currently has no film tax incentive program in place.

### 13. Illinois

<b>Incentive Type:</b>	Transferable Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://dceo.illinois.gov/whyillinois/film/filmtaxcredit.html">https://dceo.illinois.gov/whyillinois/film/filmtaxcredit.html</a>
<b>Minimum Spend:</b>	\$100,000
<b>Annual Cap:</b>	None
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 30% for feature films and a bonus of 15% if locals from economically disadvantaged areas are hired.

[Illinois](#) offers 30% transferable tax credits on qualified expenditures incurred in the state. Production houses will receive an additional 15% production incentive if they hire individuals from economically disadvantaged areas, where the rate of unemployment is at least 150% of Illinois's unemployment rate.

Qualified expenditures include tangible, personal property and services purchased from Illinois vendors, and compensation paid to Illinois resident employees and only certain key non-resident positions.

**Nonresident Limitation:** The following positions are eligible to earn the production credit as nonresidents: Writer, Director, Director of Photography, Production Designer, Costume Designer, Production Accountant, VFX Supervisor, Editor, Composer, and Actor. For each production no more than 9 non resident approved positions (outside of actors) shall qualify.

**Nonresident Actor Limitation:** For an accredited Illinois production spending of \$25 million or less, no more than 2 nonresident actors' wages shall qualify as an Illinois labor expenditure. For an accredited production with Illinois production spending of more than \$25 million, no more than four nonresident actor's wages shall qualify as Illinois labor expenditures. (This does not include reality stars).

### 14. Indiana

<b>Incentive Type:</b>	Non-Transferable, Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://www.filmindiana.com/">https://www.filmindiana.com/</a>
<b>Minimum Spend:</b>	\$50,000

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<b>Annual Cap:</b>	\$300 million
<b>Project Cap:</b>	None
<b>Terms:</b>	A case-by-case program awarding up to 30% on local spend, including resident and non-resident payroll.

The \$300,000,000 annual cap is for ALL credits available in the state of Indiana. There has been no set amount from the \$300,000,000 allocated specifically for the [Indiana film tax credit](#).

### 15. Iowa

This state currently has no film tax incentive program in place.

### 16. Kansas

This state currently has no film tax incentive program in place.

### 17. Kentucky

<b>Incentive Type:</b>	Fully Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://filmooffice.ky.gov/">https://filmooffice.ky.gov/</a>
<b>Minimum Spend:</b>	\$125,000 for in-state production companies; \$250,000 for out-of-state production companies; \$10,000 for in-state documentaries; \$20,000 for out-of-state documentaries and Broadway touring.
<b>Annual Cap:</b>	\$75 million
<b>Project Cap:</b>	\$10 million
<b>Terms:</b>	35% to local residents and 30% to non-residents and local spending.

The minimum spend requirement for the [Kentucky film tax credit](#) is project-dependent. For feature-length films, television programs, and industrials filmed in Kentucky, Kentucky-based companies have a minimum spend of \$125,000. Out-of-state companies must spend at least \$250,000 in state.

For [documentaries filmed or produced in whole or in part in the commonwealth of Kentucky](#), Kentucky-based companies must spend at least \$10,000. Out-of-state companies must spend at least \$20,000.

National touring productions of a Broadway show produced in whole or in part in Kentucky have a minimum spend of at least \$20,000.

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A potential 5% bonus is available for spending in Kentucky “Enhanced Counties.” Qualified expenditures must be made from businesses within the Commonwealth of Kentucky.

### 18. Louisiana

<b>Incentive Type:</b>	Non-Transferable, Partially Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://www.louisianaentertainment.gov/">https://www.louisianaentertainment.gov/</a>
<b>Minimum Spend:</b>	\$300,000
<b>Annual Cap:</b>	\$150 million
<b>Project Cap:</b>	\$20 million
<b>Terms:</b>	Base credit of 40% for local residents, 25% for non-residents and local spending.

Most production types are eligible for the Louisiana film tax credits, including reality shows, video games, and commercials. Productions can potentially earn an additional 5% across the board if they have their production office and film 60% of their photography outside the Orleans Metro Area. Other potential bonuses include a VFX and Local Screenplay bonus.

Some qualified expenditures for the [Louisiana film tax credit](#) include expenditure on tangible goods and services in Louisiana.

In addition to the state film tax credit program, Louisiana has some great local programs including a [Jefferson Parish film rebate](#), a [Shreveport film rebate](#), a [St. Bernard Parish film rebate](#), and a partially refundable [Louisiana Screenplay production film tax credit](#).

### 19. Maine

<b>Incentive Type:</b>	Rebate and Non-Refundable, Non-Transferable Tax Credit
<b>How To Apply:</b>	<a href="https://filminmaine.com/">https://filminmaine.com/</a>
<b>Minimum Spend:</b>	\$75,000
<b>Annual Cap:</b>	None
<b>Project Cap:</b>	None
<b>Terms:</b>	12% for residents; 10% for non-residents; 5% on local spend.

Qualified expenditures include expenses directly incurred in the state for pre-production, production, or post-production.

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Payroll expenses are eligible for the [Maine film tax rebate](#) and can receive 12% for residents, 10% for non-residents under the rebate. Production spend is eligible for the Maine film tax credit of 5%.

### 20. Maryland

<b>Incentive Type:</b>	Fully Refundable Tax Credit
<b>How To Apply:</b>	<a href="http://marylandfilm.org/">http://marylandfilm.org/</a>
<b>Minimum Spend:</b>	\$250,000; \$25,000 for Maryland Small Films
<b>Annual Cap:</b>	\$15 million
<b>Project Cap:</b>	\$10 million
<b>Terms:</b>	Base credit of 28% for all payroll and local spend with an additional 2% is given to qualified TV series, and pilots.

Scripted television, feature films, pilots, and commercials are eligible for film tax credit in [Maryland](#). However, 50% of the principal photography must be in the state to receive the tax breaks.

Qualified expenses include total costs incurred in the state of Maryland that are necessary to carry out production activity. All goods and services must be provided by a qualified vendor.

### 21. Massachusetts

<b>Incentive Type:</b>	Transferable or Partially Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://mafilm.org/">https://mafilm.org/</a>
<b>Minimum Spend:</b>	\$50,000
<b>Annual Cap:</b>	None
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 25% for all payroll and local spend.

[Massachusetts film tax credits](#) are fairly unique. Productions can opt for a 90% partial tax refund on their partially refundable film tax credit. Alternatively, productions can choose to transfer their transferable tax credits on the open market, meaning they can be [sold to another company](#) that has tax liability in the state for a percentage of their value.

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Production types that are eligible to receive a [Massachusetts film tax credit](#) include animations, commercials, documentaries, pilots, feature films, reality TV, and scripted television. Game shows, talk shows, and video games are not eligible. However, production companies must spend 75% of their total budget in MA in order to get the 25% production credit.

Qualified expenditures include pre-production, production, and post-production expenses related directly to the Massachusetts production. Equipment or other tangible personal property rented or purchased outside the state also qualifies as production expenses if proof of being shipped and used in the state occurs.

### 22. Michigan

This state currently has no film tax incentive program in place.

### 23. Minnesota

<b>Incentive Type:</b>	Rebate and Transferable Film Tax Credit
<b>How To Apply:</b>	<a href="https://mnfilmtv.org/">https://mnfilmtv.org/</a>
<b>Minimum Spend:</b>	\$100,000 for the rebate; \$1 million for the tax credit
<b>Annual Cap:</b>	\$500,000 for the rebate; \$24,950,000 for the tax credit
<b>Project Cap:</b>	None
<b>Terms:</b>	<p><b>Rebate</b> - 20% rebate for feature films, documentaries, and music videos, and an additional 5% if the project budget is over \$1 million or shoot a minimum of 60% outside the metro area.</p> <p><b>Tax Credit</b> - 20%-25% base credit, must show proof that 75% of financing is in place.</p>

Qualifying expenditures for the [Minnesota film tax credit](#) include direct costs incurred in Minnesota.

### 24. Mississippi

<b>Incentive Type:</b>	Rebate
<b>How To Apply:</b>	<a href="http://www.filmmississippi.org/">http://www.filmmississippi.org/</a>
<b>Minimum Spend:</b>	\$50,000
<b>Annual Cap:</b>	\$20 million

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<b>Project Cap:</b>	\$10 million
<b>Terms:</b>	Base rebate of 30% for local residents, 25% for nonresidents and local spending.

The [Mississippi production incentive](#) is a production rebate for both motion picture production and episodic television. Most production types are eligible for the [Mississippi rebate](#), with the exception of game shows and talk shows.

Qualified expenditures include production costs paid to Mississippi vendors and companies. Productions are eligible for a 25% rebate on production related expenditures in Mississippi.

For the motion picture rebate, productions are eligible for a 30% cash rebate on payroll paid to resident cast and crew whose wages are subject to Mississippi income tax withholding. Non-resident cast and crew payroll is eligible for a 25% cash rebate. At least 20% of the production crew must be residents of Mississippi.

For the episodic television rebate, resident cast and crew are eligible for a 35% rebate and nonresident cast and crew are eligible for a 20% rebate.

There is a 5% bonus for payroll of honorably discharged veterans of the United States Armed Forces.

### 25. Missouri

<b>Incentive Type:</b>	Fully Transferable Credit
<b>How To Apply:</b>	<a href="https://mofilm.org/">https://mofilm.org/</a>
<b>Minimum Spend:</b>	\$50,000 for commercial; \$100,000 for Feature and TV
<b>Annual Cap:</b>	\$16 million
<b>Project Cap:</b>	\$8 million
<b>Terms:</b>	20% base credit with up to a 42% total credit after bonuses.

Qualified expenditures for the [Missouri film tax credit](#) include production costs paid to Missouri vendors and companies. Labor incurred in the state can earn on the base credit.

Production must employ a required amount of apprentices or veterans based on budget size. Above-the-line expenses are capped at an aggregate 25% of local spending.

A slew of bonuses are available including a 5% uplift if 50% of the project is in Missouri, a 5% bonus if 15% of production takes place in a rural and/or blighted area as defined by the

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Missouri Film Office, a 5% bonus if three departments advance a resident to the next highest position, and a 5% bonus for projects that paint Missouri in a good light.

There is also a 2% bonus (technically 10% of the 20% base credit) for productions that are shooting and have a production office “located in” a second, third, or fourth class county as defined by the Missouri Film Office.

[Kansas City, Missouri](#) also has a local film production incentive program.

### 26. Montana

<b>Incentive Type:</b>	Transferable Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://www.montanafilm.com/">https://www.montanafilm.com/</a>
<b>Minimum Spend:</b>	\$350,000
<b>Annual Cap:</b>	\$12 million
<b>Project Cap:</b>	\$5 million
<b>Terms:</b>	Base credits of 25% for below-the-line resident payroll, 15% for below-the-line non-resident payroll, 20% for all above-the-line payroll and local spend, and 25% for post-production payroll.

Eligible production types to receive transferable tax credits in [Montana](#) include animation, commercials, feature films, pilots, scripted television, and video games. Documentaries, reality television, game shows, and talk shows are not eligible to receive film tax credits.

Qualified expenditures include pre-production and production expenditures incurred in Montana.

Productions can earn a 5% bonus for using the “Filmed in Montana” screen credit logo in the project credits. There is a 5% bonus for expenditures in an underserved county and a 10% uplift for expenditures purchased or rented through certain local Montana production facilities including those at Montana colleges/universities.

### 27. Nebraska

<b>Incentive Type:</b>	Grant
<b>How To Apply:</b>	<a href="https://opportunity.nebraska.gov/program/nebraska-film-office-grant/">https://opportunity.nebraska.gov/program/nebraska-film-office-grant/</a>
<b>Minimum Spend:</b>	\$1 million

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<b>Annual Cap:</b>	\$1 million
<b>Project Cap:</b>	\$400,000 or 25% of Nebraska production cost
<b>Terms:</b>	Base credit of 20% for local spend and above- or below-the line resident payroll.

This case-by-case grant applies only to feature films shot in the state, which tell a story about [Nebraska](#). This grant came into effect in July 2021 and does not apply to other production types.

Fifty percent of the workforce for eligible productions must be from Nebraska and the project must tell a Nebraska story.

### 28. Nevada

<b>Incentive Type:</b>	Transferable Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="http://www.nevadafilm.com/">http://www.nevadafilm.com/</a>
<b>Minimum Spend:</b>	\$500,000
<b>Annual Cap:</b>	\$10 million
<b>Project Cap:</b>	\$6 million
<b>Terms:</b>	Base credit of 15% for above- and below-the-line residents and 12% for above-the-line non-residents.

Most production types are eligible for the [Nevada tax incentive](#).

Qualified expenditures include pre-production, production, and post-production expenditures, such as compensation and wages, purchases, and rentals of products or services from any local business. Payroll to below-the-line nonresidents does not qualify for Nevada film tax incentives.

In order to qualify for a [Nevada film tax credit](#), at least 60% of the production budget, including [pre-production](#), production, and [post-production](#), must be incurred in Nevada as qualified direct production expenditures.

Two potential bonuses can raise the Nevada film tax credit by up to 10%. These include a 5% bonus more than 50% of the filming days occurred [in a rural county](#) and a 5% bonus more than 50% of the below-the-line personnel are Nevada residents.

### 29. New Hampshire

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This state currently has no film tax incentive program in place.

### 30. New Jersey

<b>Incentive Type:</b>	Transferable Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://www.nj.gov/state/njfilm/index.shtml/">https://www.nj.gov/state/njfilm/index.shtml/</a>
<b>Minimum Spend:</b>	\$1 million, or at least 60% of the total film production expenses must be incurred in New Jersey.
<b>Annual Cap:</b>	\$100 million
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 35% for all cast and crew payroll and 30% for local spend.

The [New Jersey film tax credit](#) is administered mainly through two related programs, the New Jersey Film Tax Credit program and the New Jersey Digital Media program. Most production types are eligible for the tax incentive, including animation, documentaries, web series, scripted tv, interactive, feature film, and miniseries.

The New Jersey film tax credit program also includes a few bonuses that can raise the total credit even higher. There is a potential 2%-4% uplift for productions which meet New Jersey's diversity qualifications and a 5% bonus on eligible production expenses incurred outside the 30-mile Columbus Circle radius.

### 31. New Mexico

<b>Incentive Type:</b>	Fully Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://nmfilm.com/">https://nmfilm.com/</a>
<b>Minimum Spend:</b>	None
<b>Annual Cap:</b>	\$120 million
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 25% for all resident cast and crew payroll and local spend. Base credit of 25% for certain approved above-the-line nonresident payroll and 15% for certain approved below-the-line nonresident payroll.

## Film Industry Tax Incentives: State-by-State (2025)

Qualified expenditures include direct production and post-production expenditures made in [New Mexico](#) that are subject to taxation by the state.

The New Mexico film tax credit program offers several bonuses including a 10% uplift for [qualified expenditures in New Mexico areas](#) at least sixty miles outside the Santa Fe and Albuquerque City Halls, and a 5% bonus for TV pilots intended for series produced in New Mexico and TV series intended for commercial distribution, with an order for at least six episodes in a single season and a New Mexico budget of at least \$50,000 per episode.

There is also a 5% bonus for productions shot at a qualified production facility as designated by the state of [New Mexico](#).

### 32. New York

<b>Incentive Type:</b>	Fully Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://esd.ny.gov/new-york-state-film-tax-credit-program-production/">https://esd.ny.gov/new-york-state-film-tax-credit-program-production/</a>
<b>Minimum Spend:</b>	\$1 million in Westchester, Rockland, Nassau, or Suffolk county or any of the five New York City boroughs \$250,000 elsewhere in the state.
<b>Annual Cap:</b>	\$700 million
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 30% for all cast and crew payroll and local spend with the possibility of a 10% bonus.

The [New York film tax credit](#) program offers incentives to feature films, scripted television, and pilots. As well as separate stand alone incentives for commercials and post-production only. Productions must film a certain number of days at a qualified production facility (specific number is based on budget) in order to qualify.

Qualified expenses are for tangible property or services used or performed within [New York State](#) directly and predominantly in the production of a qualified film. Run time for features must be 75 minutes and TV episodes must be 22-23 minutes without breaks.

Productions filming in Upstate New York with a budget over 500,000 can qualify for an additional 10% bonus.

### 33. North Carolina

<b>Incentive Type:</b>	Rebate
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## Film Industry Tax Incentives: State-by-State (2025)

<b>How To Apply:</b>	<a href="https://www.filmnc.com/">https://www.filmnc.com/</a>
<b>Minimum Spend:</b>	\$250,000 for commercials; \$500,000 per episode for TV series; \$500,000 for made-for-TV movies; \$1,500,000 for feature films
<b>Annual Cap:</b>	\$31 million
<b>Project Cap:</b>	\$250,000 for commercials; \$7 million for feature films; \$15 million for TV series
<b>Terms:</b>	25% rebate for all cast and crew payroll and local spend.

Most production types except game shows, talk shows, and video games are eligible for [North Carolina film production incentives](#), which are approved on a case-by-case basis.

Qualified expenditures include pre-production, production, and post-production costs in [North Carolina](#), including goods, services, compensation and wages, [fringe benefits](#), per diem, living expenses, and stipends.

North Carolina requires production companies to secure at least 75% of project funding before applying for a rebate in the state.

### 34. North Dakota

This state currently has no film tax incentive program in place.

### 35. Ohio

<b>Incentive Type:</b>	Fully Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://development.ohio.gov/business/ohio-film-office">https://development.ohio.gov/business/ohio-film-office</a>
<b>Minimum Spend:</b>	\$300,000
<b>Annual Cap:</b>	\$50 million
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 30% for all cast and crew payroll and local spend.

Qualified expenditures include goods and services purchased and consumed in [Ohio](#). Production companies must show proof of commencement of production within 90 days of certification of eligibility for the tax credit.

### 36. Oklahoma

## Film Industry Tax Incentives: State-by-State (2025)

<b>Incentive Type:</b>	Rebate
<b>How To Apply:</b>	<a href="https://okfilmmusic.org/">https://okfilmmusic.org/</a>
<b>Minimum Spend:</b>	\$25,000
<b>Annual Cap:</b>	\$30 million
<b>Project Cap:</b>	\$8 million
<b>Terms:</b>	Base rebate of 20% for all local spend and below-the-line nonresident payroll. 30% for all payroll to residents and any expatriots of the state.

Qualified expenditures include expenses incurred in [Oklahoma](#) or production costs paid directly or through an Oklahoma-based entity.

The Oklahoma film production rebate has a large number of bonuses that can raise the 20% base rebate as high as 30%. These include a 3% rural county uplift, a 2% small municipality uplift, a 5% soundstage uplift, a 2% bonus for TV pilots and a 5% bonus for TV seasons, a 5% multi-film deal uplift, a 3% post-production uplift, and a 2% music uplift. For more information on the program, including available bonuses, [visit the Oklahoma Film and Music Office website](#).

### 37. Oregon

<b>Incentive Type:</b>	Rebate
<b>How To Apply:</b>	<a href="https://oregonfilm.org/">https://oregonfilm.org/</a>
<b>Minimum Spend:</b>	\$1 million
<b>Annual Cap:</b>	\$20 million
<b>Project Cap:</b>	\$7 million
<b>Terms:</b>	Base rebate of 20% for all cast and crew payroll and 25% on all local spend.

Qualified expenditures for the [Oregon film production incentives](#) include costs for production or postproduction incurred in the state, such as the purchase or renting of equipment, food, lodging, real property and permits, compensation, wages, and benefits.

[Oregon](#) also offers the [Greenlight Oregon Labor Rebate](#), a separate 6.2% rebate that can be combined with the base Oregon Production Investment Fund Rebate. The 6.2% rebated from

## Film Industry Tax Incentives: State-by-State (2025)

the Greenlight program is essentially paying back the 6.2% withheld due to Oregon income tax.

In addition, there are two Regional Oregon Production Investment Fund (OPIF) rebates that can return additional money to productions. For more information on the OPIF rebates and Oregon film production incentives, check out [Wrapbook's breakdown of the program](#).

### 38. Pennsylvania

<b>Incentive Type:</b>	Transferable Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://filminpa.com/">https://filminpa.com/</a>
<b>Minimum Spend:</b>	None
<b>Annual Cap:</b>	\$100 million
<b>Project Cap:</b>	\$20 million
<b>Terms:</b>	Base credit of 25% for all cast and crew payroll and local spend.

Qualified expenditures include pre-production, production, and post-production costs incurred in the state.

To qualify for [Pennsylvania film tax incentives](#), 60% of the total production expenses must be in Pennsylvania.

In addition to the base credit, Pennsylvania offers a 5% stage bonus that can increase the total Pennsylvania film tax credit award to 30%. For more information on the stage bonus and how to qualify for the Pennsylvania film tax credit, check out the [program overview on Wrapbook's Production Incentive Center](#).

### 39. Rhode Island

<b>Incentive Type:</b>	Transferable Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="http://www.film.ri.gov/">http://www.film.ri.gov/</a>
<b>Minimum Spend:</b>	\$100,000
<b>Annual Cap:</b>	\$40 million
<b>Project Cap:</b>	\$7 million
<b>Terms:</b>	Base credit of 30% for all cast and crew payroll.

## Film Industry Tax Incentives: State-by-State (2025)

Qualified expenditures for the [Rhode Island film tax credit](#) include pre-production, production, and post-production costs incurred in Rhode Island.

Animation, commercials, documentaries, and music videos are eligible for film industry tax incentives in Rhode Island. As long as the production company meets the minimum in-state spending requirement, any amount of principal photography can be filmed in Rhode Island.

Along with the minimum spend, productions must spend 51% of their principal photography or 51% of the budget to qualify or they can bypass that rule if they spend \$10 million in twelve consecutive months.

### 40. South Carolina

<b>Incentive Type:</b>	Rebate
<b>How To Apply:</b>	<a href="http://www.filmssc.com/">http://www.filmssc.com/</a>
<b>Minimum Spend:</b>	\$1 million
<b>Annual Cap:</b>	\$17 million
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 30% on local spend, 25% for resident cast and crew payroll, and 20% for nonresident cast and crew payroll.

Qualified expenditures include goods and services purchased, rented, or leased by the production company from a local supplier in [South Carolina](#).

Eligible production types for South Carolina film tax credits are animations, commercials, feature films, pilots, and scripted television. However, the production house must spend at least \$1 million within twelve months and at least \$1 million per episode for a TV series.

### 41. South Dakota

This state currently has no film tax incentive program in place.

### 42. Tennessee

<b>Incentive Type:</b>	Grant
<b>How To Apply:</b>	<a href="https://www.tnentertainment.com/film/resources/">https://www.tnentertainment.com/film/resources/</a>
<b>Minimum Spend:</b>	\$200,000 per episode or project
<b>Annual Cap:</b>	\$8,593,400 for 2024

## Film Industry Tax Incentives: State-by-State (2025)

<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 25% for all resident cast and crew payroll and local spend. There is a 25% credit for nonresident cast and crew payroll on scripted TV projects as well.

Eligible production types for [Tennessee film incentives](#) are commercials, feature films, pilots, and scripted television.

Qualified expenditures include pre-production, production, and post-production costs incurred in Tennessee.

Tennessee has a [Non-Transferable/Non-Refundable tax credit program](#) and a [Scoring Only Grant](#) as well.

### 43. Texas

<b>Incentive Type:</b>	Grant
<b>How To Apply:</b>	<a href="https://gov.texas.gov/film/page/incentives_overview">https://gov.texas.gov/film/page/incentives_overview</a>
<b>Minimum Spend:</b>	For motion picture and TV: 5% of budget for \$250,000 to \$1,000,000; 10% for \$1,000,000 to \$3,500,000; 20% for \$3,500,000 or more
<b>Annual Cap:</b>	\$50 million biannually with \$200 million available in 2024
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 5%-20% for all resident cast and crew payroll and local spend, depending on project type and budget size.

Qualified expenditures include payments made to Texas companies for goods and services directly used or related to production.

In order to qualify for [Texas film tax incentives](#), 60% of filming days must be shot in the state. 55% of the cast, including extras, and crew must also be residents.

The Texas Moving Image Industry Incentive Program has different minimum spend requirements for commercial, video game, reality TV, and animation & visual effects projects. For a full breakdown, check out the [Texas Film Commission's overview of the program](#). In addition to the 5%-20% base credit, the Texas Moving Image Industry Incentive Program offers three bonuses that can raise the total credit to 22.5%. These bonuses can non be combined.

## Film Industry Tax Incentives: State-by-State (2025)

Bonuses include a 2.5% bump for projects which complete at least 25% of their total filming days in Underutilized or Economically Distressed Areas (UEDAs) as defined by the Texas Film Commission, a 2.5% bump for projects whose combined cast and crew members are made of at least 5% veterans, and a 2.5% bump if a project spends 10% of their total Texas qualified spend towards Texas in-state post-production.

### 44. Utah

<b>Incentive Type:</b>	Fully Refundable Tax Credit and Rebate
<b>How To Apply:</b>	<a href="https://film.utah.gov/">https://film.utah.gov/</a>
<b>Minimum Spend:</b>	\$100,000 to \$500,000 for the cash rebate; \$500,000 to \$1,000,000 for budgets under \$1,000,000; \$1,000,000 for budgets over \$1,000,000
<b>Annual Cap:</b>	\$20,393,700 for 2024
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 20% for all resident cast and crew payroll and local spend.

Productions that are eligible to receive [Utah film tax credits](#) include animation, documentaries, feature films, pilots, and scripted television.

Qualified expenditures for film production tax credits include production expenditures made in Utah that are subject to state taxes.

In addition to the 20% base credit, a 5% bonus is available for productions that spend \$1 million locally and have at least 75% resident cast and crew. A separate cash rebate is available to projects with a budget of \$500,000 or less, provided at least 85% of cast and crew are Utah residents.

\$12,000,000 of the annual funding pool is reserved for productions filming in rural areas.

### 45. Vermont

This state currently has no film tax incentive program in place.

### 46. Virginia

<b>Incentive Type:</b>	Fully Refundable Tax Credit and Grant
<b>How To Apply:</b>	<a href="https://www.film.virginia.org/">https://www.film.virginia.org/</a>
<b>Minimum Spend:</b>	\$250,000 for the tax credit; none for grant

## Film Industry Tax Incentives: State-by-State (2025)

<b>Annual Cap:</b>	\$6.5 million for the tax credit; \$4.15 million for grant
<b>Project Cap:</b>	None
<b>Terms:</b>	Base incentive of 15% on local spend and all cast and crew payroll.

Eligible production types for the [Virginia film tax credit](#) are commercials, documentaries, feature films, pilots, scripted television, and video games. To qualify for these film industry tax incentives, at least 50% of principal photography must be in Virginia.

Qualified expenditures for production incentives include expenses made in Virginia in the form of services or products, including leased products.

In addition to the 15% base incentive, there is a 5% bonus for productions filmed in an economically distressed area of Virginia as defined by the Virginia Film Office. There is also a bonus equal to 10% percent of the total aggregate payroll for Virginia residents who are employed as first time actors or first time members of a production crew in connection with a production in Virginia.

### 47. Washington

<b>Incentive Type:</b>	Rebate
<b>How To Apply:</b>	<a href="https://www.washingtonfilmworks.org/funding/production-incentive-program/">https://www.washingtonfilmworks.org/funding/production-incentive-program/</a>
<b>Minimum Spend:</b>	\$500,000 for motion pictures; \$300,000 for episodic series (per episode); \$150,000 for commercials
<b>Annual Cap:</b>	\$15 million
<b>Project Cap:</b>	None
<b>Terms:</b>	Base rebate of 30% on all resident payroll, 20% on local spend, and 15% on nonresident below-the-line payroll.

The production types eligible for tax incentives in [Washington](#) are animation, commercials, documentaries, feature films, pilots, reality TV, and scripted television. Qualified expenditures include pre-production, production, and post-production costs incurred in Washington.

Episodic series with a minimum of six episodes produced in Washington State may qualify for a max rebate of 35% on local spend and payroll. A 10% bonus is available for projects shot in rural counties, as defined by the Washington Filmworks office.

## Film Industry Tax Incentives: State-by-State (2025)

### 48. West Virginia

<b>Incentive Type:</b>	Transferable Non-Refundable Tax Credit
<b>How To Apply:</b>	<a href="https://wvtourism.com/wv-film-office/">https://wvtourism.com/wv-film-office/</a>
<b>Minimum Spend:</b>	\$50,000
<b>Annual Cap:</b>	None
<b>Project Cap:</b>	None
<b>Terms:</b>	Base credit of 27% on all cast and crew payroll and local spend.

The production types eligible for tax incentives in [West Virginia](#) are web series, commercials, documentaries, feature films, pilots, reality TV, and scripted television. Qualified expenditures include pre-production, production, and post-production costs incurred in West Virginia.

In addition to the 27% base credit, West Virginia offers a 4% bonus for productions that hire 10 or more West Virginia residents, whether talent or above-the-line/below-the-line crew, during principal photography.

### 49. Wisconsin

This state currently has no film tax incentive program in place.

### 50. Wyoming

This state currently has no film tax incentive program in place.

## Wrapping up

Film production incentives in the United States are as varied and different from one another as they are plentiful, as you can tell from this list of film tax incentives by state.

While researching and applying for these film industry tax incentives can seem overwhelming, finding the right location for your next project not only makes good production sense, it can save you millions.

For help understanding and learning more about the various film industry tax incentives across the country, check out [Wrapbook's Production Incentive Center](#). With features like the [State Incentive Map](#), which allows you to easily navigate film tax incentives by state, and the [Incentives Comparison Tool](#), which allows you to compare film tax incentives by state, the Incentive Center is your go-to production incentive resource.