

COMPARING STATES OFFERING MAJOR COMPETITIVE FILM AND TV INCENTIVES

STATE	CASH OR TAX CREDIT	%	LABOR/ VENDOR	TOTAL FUND	CAP PER PRODUCTION	MINIMUM EXPENDITURE TO QUALIFY
Florida (current)	cash rebate	15%	labor	\$20,000,000	\$2,000,000	\$850,000
		15%	vendors			
New York ¹	Refundable tax credit	15%	labor	\$90,000,000	NO CAP	Must shoot part on a NY stage
		15%	vendors			
Connecticut	transferable tax credit	30%	labor & vendors	UNLIMITED	NO CAP	\$50,000
Louisiana	transferable income & investment tax credit	25%	Non La. labor	UNLIMITED	NO CAP	\$300,000
		35%	La. labor			
		25%	vendors			
New Mexico	refundable tax credit	25%	labor	UNLIMITED	NO CAP	no minimum
		25%	vendors			
South Carolina	cash rebate	20%	labor	\$10,000,000	NO CAP	\$1,000,000
		30%	vendors			
Hawaii	Refundable tax credit	15%	labor	UNLIMITED	\$8,000,000	\$200,000
		15%	vendors			
		20%	non-Oahu prod.			
Illinois	transferable income tax credit	20%	IL labor	UNLIMITED	NO CAP	\$100,000
		20%	vendors			
North Carolina	refundable tax credit	15%	labor	UNLIMITED	\$7,500,000	\$250,000
		15%	vendors			
New Jersey	transferable tax credit	20%	labor	\$10,000,000	NO CAP	none, but 60% of all production must be in NJ
		20%	vendors			
Georgia	transferable income tax credit	9%	vendors	UNLIMITED	NO CAP	\$500,000
		9%	Out-of-state labor			
		3% addtl	GA labor			
		3% addtl	distressed areas			
Rhode Island	transferable tax credit	25%	prod. expenses	UNLIMITED	NO CAP	\$300,000
Massachusetts	Refundable tax credit	20%	labor	UNLIMITED	\$7,000,000	\$250,000
		25%	prod. expenses			
Pennsylvania	Grant	20%	labor	10,000,000	\$2,000,000	60% spending of budget in PA.
		20%	vendors			
Arizona	transferable tax credit	<\$1M = 10%	labor & vendors	2006 = \$30,000,000	\$5,000,000	\$250,000
		<\$3M = 15%	labor & vendors	2007 = \$40,000,000		
		>\$3M = 20%	labor & vendors	2008 = \$50,000,000		
FLORIDA FFEAC Proposed Changes FY 07/08	transferable tax credit	15%	labor & vendors	90,000,000	\$4,000,000	\$625,000
		20%	during hurricane season			

¹ NY state and city combined