

# State Film Production Incentives for Documentaries

State	Has a state film incentive program?	Relevant Law	Includes documentaries in the definition of “qualified production” <sup>1</sup>	Gives credit expressly for documentary <i>production</i> ?	Gives credit expressly for documentary <i>post-production</i> ?
Alabama	Yes	<a href="http://www.alabamafilm.org/downloads/New_Rules_And_Regulations.pdf">http://www.alabamafilm.org/downloads/New_Rules_And_Regulations.pdf</a>	Yes	Yes	Yes
Alaska	Yes	<a href="http://www.film.alaska.gov/incentives/index.html">http://www.film.alaska.gov/incentives/index.html</a>	Yes	Yes	Yes
Arizona	No				
Arkansas	Yes	<a href="http://www.arkansasedc.com/sites/default/files/Digital%20Product%20Rules%20and%20Regs%20Rev%20FINAL%209-13-13.pdf">http://www.arkansasedc.com/sites/default/files/Digital%20Product%20Rules%20and%20Regs%20Rev%20FINAL%209-13-13.pdf</a>	Yes	Yes	Yes
California	Yes	<a href="http://www.film.ca.gov/Incentives.htm">http://www.film.ca.gov/Incentives.htm</a>	No	No	No
Colorado	Yes	<a href="http://www.coloradofilm.org/">http://www.coloradofilm.org/</a>	Yes	Yes	Yes
Connecticut	Yes	<a href="http://ct.gov/ecd/cwp/view.asp?a=3880&amp;q=454828">http://ct.gov/ecd/cwp/view.asp?a=3880&amp;q=454828</a>	Yes	Yes	Yes
Delaware	No				

<sup>1</sup> Please note that the information in the last three columns are based on information from state film offices’ websites and from my telephone conversations with the film offices.

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Washington, D.C.	No				
Florida	Yes	<a href="http://www.filminflorida.com/ifi/incentives.asp">http://www.filminflorida.com/ifi/incentives.asp</a>	Yes	Yes	Yes
Georgia	Yes	<a href="http://www.georgia.org/wp-content/uploads/2014/05/Tax-Brochure-Incentives-Film-Music-Digital-Entertainment-2014.pdf">http://www.georgia.org/wp-content/uploads/2014/05/Tax-Brochure-Incentives-Film-Music-Digital-Entertainment-2014.pdf</a>	Yes	Yes	Yes
Hawaii	Yes	<a href="http://files.hawaii.gov/dbedt/film/incentives/Instructions%2020-25Credit%20(Revised%203-19-14).pdf">http://files.hawaii.gov/dbedt/film/incentives/Instructions%2020-25Credit%20(Revised%203-19-14).pdf</a>	Yes	Yes	Yes
Idaho	No				
Illinois	Yes	<a href="http://www.illinois.gov/dceo/whyillinois/Film/FilmTaxCredit/Pages/ApplicationProcess.aspx">http://www.illinois.gov/dceo/whyillinois/Film/FilmTaxCredit/Pages/ApplicationProcess.aspx</a>	Yes	Yes	Yes
Indiana	No				
Iowa	No				
Kansas	No				
Kentucky	Yes	<a href="http://filmoffice.ky.gov/incentives/">http://filmoffice.ky.gov/incentives/</a>	Yes	Yes	Yes

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Louisiana	Yes	<a href="http://louisianaentertainment.gov/index.php/film/why-shoot-here/incentives/">http://louisianaentertainment.gov/index.php/film/why-shoot-here/incentives/</a>	Yes	Yes	Yes
Maine	Yes	<a href="http://www.filminmaine.com/files/part_gg.pdf">http://www.filminmaine.com/files/part_gg.pdf</a>	Yes	Yes	Yes
Maryland	Yes	<a href="http://www.marylandfilm.org/FilmProductionEmploymentAct.html">http://www.marylandfilm.org/FilmProductionEmploymentAct.html</a>	Yes	Yes	Yes
Massachusetts	Yes	<a href="http://www.mafilm.org/mass-film-tax-credit-law-in-a-nutshell/">http://www.mafilm.org/mass-film-tax-credit-law-in-a-nutshell/</a>	Yes	Yes	Yes
Michigan	Yes	<a href="http://www.michiganfilmoffice.org/cm/For-Producers/Files_and_Forms/Incentive-Combined-FAQs.pdf">http://www.michiganfilmoffice.org/cm/For-Producers/Files_and_Forms/Incentive-Combined-FAQs.pdf</a>	Yes	Yes	Yes
Minnesota	Yes	<a href="http://www.mnfilmtv.org/files/9713/8721/4373/2013_Snowbat_e_Guidelines.pdf">http://www.mnfilmtv.org/files/9713/8721/4373/2013_Snowbat_e_Guidelines.pdf</a>	Yes	Yes	Yes
Mississippi	Yes	<a href="http://www.mississippifilmstudios.com/incentives.php">http://www.mississippifilmstudios.com/incentives.php</a>	Yes	Yes	Yes
Missouri	No				

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Montana	Yes	<a href="http://www.montanafilm.com/incentive-packages/faq/#answer4">http://www.montanafilm.com/incentive-packages/faq/#answer4</a>	Yes	Yes	Yes
Nebraska	No				
Nevada	Yes	<a href="http://www.nevadafilm.com/userfiles/files/Transferable_Film_Tax_Credit_Application_Updated.pdf">http://www.nevadafilm.com/userfiles/files/Transferable_Film_Tax_Credit_Application_Updated.pdf</a>	Yes	Yes	Yes
New Hampshire	No				
New Jersey	Yes	<a href="http://www.njfilm.org/NJTaxCredit.PDF">http://www.njfilm.org/NJTaxCredit.PDF</a>	Yes	Yes	Yes
New Mexico	Yes	<a href="http://nmfilm.com/Overview.aspx">http://nmfilm.com/Overview.aspx</a>	Yes	Yes	Yes
New York	Yes	<a href="http://esd.ny.gov/BusinessPrograms/filmCredit.html">http://esd.ny.gov/BusinessPrograms/filmCredit.html</a>	No	No	No
North Carolina	Yes	<a href="http://www.ncfilm.com/incentives.html">http://www.ncfilm.com/incentives.html</a>	Yes	Yes	Yes
North Dakota	No				

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Ohio	Yes	<a href="http://development.ohio.gov/FilmOffice/files/Program-guidelines20130327.pdf">http://development.ohio.gov/FilmOffice/files/Program-guidelines20130327.pdf</a>	Yes	Yes	Yes
Oklahoma	Yes	<a href="http://www.ok.gov/oklahomafilm/INCENTIVES/index.html">http://www.ok.gov/oklahomafilm/INCENTIVES/index.html</a>	Yes	Yes	Yes
Oregon	Yes	<a href="http://www.oregonfilm.org/incentives/">http://www.oregonfilm.org/incentives/</a>	Yes	Yes	Yes
Pennsylvania	Yes	<a href="http://filminpa.com/incentives/">http://filminpa.com/incentives/</a>	No	No	No
Rhode Island	Yes	<a href="http://www.film.ri.gov/MPProdTaxCredi2012.pdf">http://www.film.ri.gov/MPProdTaxCredi2012.pdf</a>	Yes	Yes	Yes
South Carolina	Yes	<a href="http://www.filmsc.com/incentives/test123/default.aspx">http://www.filmsc.com/incentives/test123/default.aspx</a>	No	No	No
South Dakota	No				
Tennessee	Yes	<a href="http://www.tn.gov/film/PDF/Incentives/TFEMC_ProductionIncentivesGuidelinesandInstructionsforApplication.pdf">http://www.tn.gov/film/PDF/Incentives/TFEMC_ProductionIncentivesGuidelinesandInstructionsforApplication.pdf</a>	No	No	No
Texas	Yes	<a href="http://governor.state.tx.us/film/incentives/miip/">http://governor.state.tx.us/film/incentives/miip/</a>	Yes	Yes	Yes

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Utah	Yes	<a href="http://film.utah.gov/info-incentives/mpip-process/">http://film.utah.gov/info-incentives/mpip-process/</a>	No	No	No
Vermont	No				
Virginia	Yes	<a href="http://www.film.virginia.org/incentives/virginia-production-incentives-faqs/">http://www.film.virginia.org/incentives/virginia-production-incentives-faqs/</a>	Yes	Yes	Yes
Washington	Yes	<a href="http://www.washingtonfilmworks.org/index.php/Incentive/StandardGC/">http://www.washingtonfilmworks.org/index.php/Incentive/StandardGC/</a>	Yes	Yes	Yes
West Virginia	Yes	<a href="http://www.wvcommerce.org/business/industries/wvfilm/incentives/default.aspx">http://www.wvcommerce.org/business/industries/wvfilm/incentives/default.aspx</a>	No	No	No
Wisconsin	No				
Wyoming	Yes	<a href="http://www.filmwyoming.com/media/1147/fifirules.pdf">http://www.filmwyoming.com/media/1147/fifirules.pdf</a>	Yes	Yes	Yes

If you have questions about State film production incentives for documentaries or about other entertainment law issues, contact [Thomas D. Selz](mailto:tselz@fkks.com) at 212.826.5535 or [tselz@fkks.com](mailto:tselz@fkks.com), [Victoria S. Cook](mailto:vcook@fkks.com) at (212) 826 5553 or [vcook@fkks.com](mailto:vcook@fkks.com), or [Lisa E. Davis](mailto:ldavis@fkks.com) at (212) 826 5530 or [ldavis@fkks.com](mailto:ldavis@fkks.com).

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