

BIG BEND FILM COMMISSION



TEXAS PRODUCTION INCENTIVES

FILM & TELEVISION PROJECTS

Base Incentive Rate	5% - 20%
<i><u>*Underutilized or Economically Distressed Areas Incentive</u></i>	<i>Additional 2.5%</i>
Minimum In-state Spend	5% for \$250,000 - \$1 million 10% for \$1 million - \$3.5 million 20% for \$3.5 million+
Qualifying Expenses Per Project Cap	Wages, Invoices and Petty Cash None
Qualified Labor	First \$1 million of each Texas Resident
Program Qualifications	70% of paid employees must be Texas Residents 60% of total production days must be completed in Texas
<ul style="list-style-type: none">• Feature Films• Documentaries• Episodic Television Series• Television Episodes• Television Movies• Miniseries• Interstitial Television Programming• Nationally Syndicated Talk Show	

For Reality Television see separate section below.

Program Overview -Texas spending can include eligible pre-production, production and post-production expenditures.

COMMERCIALS

Base Incentive Rate	5% - 10%
<i><u>*Underutilized or Economically Distressed Areas Incentive</u></i>	<i>Additional 2.5%</i>
Minimum In-state Spend	5% for \$100,000 - \$1 million 10% for \$1 million+

Qualifying Expenses Per Project Cap	Wages, Invoices and Petty Cash None
Qualified Labor	First \$1 million of each Texas Resident
Program Qualifications	70% of combined paid crew and cast, including extras, must be Texas Residents 60% of total shooting days must be completed in Texas
<ul style="list-style-type: none"> • National Commercials • Regional Commercials • Series of Commercials • Infomercials • Interstitial Advertising • Music Videos • Educational Videos • Instructional Videos 	

Program Overview -Texas spending can include eligible pre-production, production and post-production expenditures

VIDEO GAME PROJECTS

Base Incentive Rate	5% - 20%
<u>*Underutilized or Economically Distressed Areas Incentive</u>	Additional 2.5%
Minimum In-state Spend	5% for \$100,000 - \$1 million 10% for \$1 million - \$3.5 million 20% for \$3.5 million+
Qualifying Expenses Per Project Cap	Wages, Invoices and Petty Cash None
Qualified Labor	First \$1 million of each Texas Resident
Program Qualifications	70% of paid employees must be Texas Residents 60% of total production days must be completed in Texas
<ul style="list-style-type: none"> • Computer • Mobile Electronic Device • Browser or Web Based Console • Console Handheld Console • Stand-Alone Arcade 	

Program Overview - No cap on incentive amount.

REALITY TELEVISION

Base Incentive Rate	5% - 10%
<u>*Underutilized or Economically Distressed Areas Incentive</u>	Additional 2.5%
Minimum In-state Spend	5% for \$250,000 - \$1 million 10% for \$1 million+
Qualifying Expenses	Wages, Invoices and Petty Cash
Per Project Cap	None
Qualified Labor	First \$1 million of each Texas Resident
Program Qualifications	70% of combined paid crew and cast, including extras, must be Texas Residents 60% of total shooting days must be completed in Texas
	<ul style="list-style-type: none">• Nationally Syndicated Reality Series• Nationally Syndicated Talk Shows• Nationally Syndicated Contest or Game Shows

Program Overview - Texas spending can include eligible pre-production, production and post-production expenditures.

VISUAL EFFECTS

Project Type	Film & Television	Commercials
Base Incentive Rate	5% - 20%	5% - 10%
<u>*Underutilized or Economically Distressed Areas Incentive</u>	Additional 2.5%	Additional 2.5%
Minimum In-state Spend	5% for \$100,000-\$1 million 5% for \$250,000-\$1 million 10% for \$1 - \$3.5 million 10% for \$1 million+ 20% for \$3.5 million+	
Qualifying Expenses	Wages, Invoices and Petty Cash	
Per Project Cap	None	
Qualified Labor	First \$1 million of each Texas Resident	
Program Qualifications	70% of total paid crew and cast, including extras, must be Texas Residents	

60% of total production days must be completed in Texas

- VFX Projects completed for Feature Films
- VFX Projects completed for Television
- VFX Projects completed for Commercials

Program Overview - Incentive rates are based on the type of project and projects must adhere to required threshold qualifications.

Texas spending can include eligible pre-production, production and post-production expenditures.

The preceding is courtesy of the Texas Film Commission.