

Texas Moving Image Industry Incentive Program



The Texas Moving Image Industry Incentive Program (TMIIP) is designed to build the economy through the moving image industry and create jobs in Texas. TMIIP provides qualifying film, television, commercial, animation, visual effects, video game, extended reality (XR), and other moving image productions the opportunity to receive a cash grant based on a percentage of a project's eligible Texas expenditures, including eligible wages paid to Texas residents. Grants vary by budget levels and types of productions and are issued upon completion of a review of the project's Texas expenditures. This incentive program is in addition to Texas' [Sales Tax Exemptions](#).

If you are interested in applying to the incentive program, please contact a member of the TMIIP team.

[Contact Us](#)

Underutilized Areas

- An underutilized area of Texas is a metropolitan area that receives less than 15% of total film and television production in the state during a fiscal year.
- Underutilized areas include Houston, San Antonio, El Paso, or any other urban, suburban or rural area more than 30 miles from Austin or Dallas City Hall. The 30-mile zones of Dallas and Austin are not considered underutilized.

[Underutilized Areas Incentive & Map](#)

Courtesy of the Big Bend Film Commission



Film & Television Projects

Program Overview

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

Program Detail	Information
Base Incentive Rate	5% - 20%
<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 - \$3.5 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 paid crew and 70% of paid cast members, including extras, 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	<ul style="list-style-type: none">• Television Movies• Miniseries / Limited Series• Reality Television (see below)

Commercials

Program Overview

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

Program Detail	Information
Base Incentive Rate	5% - 10%
<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+
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 production days must be completed in Texas
<ul style="list-style-type: none">• National Commercials• Regional Commercials• Series of Commercials• Infomercials	<ul style="list-style-type: none">• Interstitial Advertising• Music Videos• Educational Videos• Instructional Videos

Video Game Projects

Program Overview

No cap on incentive amount.

Program Detail	Information
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	Wages, Invoices and Petty Cash
Per Project Cap	None
Qualified Labor	First \$1 million of each Texas Resident
Program Qualifications	70% of the combined paid employees and contractors 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	

Reality Television

Program Overview

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

Program Detail	Information
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 production 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	

Visual Effects

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.*

Program Detail	Information
Base Incentive Rate	5% - 20%
<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 - \$3.5 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 paid crew and 70% of paid 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

Texas Film Commission

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