

ARIZONA'S NEW BUDGET-FRIENDLY TV & FILM TAX CREDITS

Tired of shooting the same states over and over again?
In 2023, point your camera towards a fresh perspective.



Starting in September 2023, you can apply for Arizona's new film incentives
which will provide a refundable tax credit for the motion picture industry based on
qualified expenses and the use of qualified production facilities.

THIS NEW PROGRAM:

Creates a refundable tax credit on the total amount of qualified production costs that is equal to:

- 15 percent for a motion picture production company that spends up to \$10 million;
- 17.5 percent for a motion picture production company that spends more than \$10 million but less than \$35 million;
- 20 percent for a motion picture production company that spends more than \$35 million.

Allows for additional bumps, as follows:

- 2.5 percent on below-the-line resident labor costs;
- 2.5 percent of the total amount of qualified production costs if:
 - ✓ The production company uses a qualified production facility in the state to produce the motion picture production; or,
 - ✓ The production company films primarily at a practical location, produces and films the project primarily in Arizona, and performs ALL preproduction, postproduction, and editing at an in-state qualified production facility.
- 2.5 percent of the total amount of qualified production costs if the production is produced and filmed in association with a "long-term tenant", as defined, of a qualified production facility.

----- **WANT TO KNOW MORE? CALL US!** -----



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