

ALABAMA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing

Eligible Production Types

- ✓ Feature Films
- ✓ Scripted Television
- ✓ Reality Television
- ✓ Documentaries
- ✓ Animation
- ✓ Video Games
- ✓ Webisodes
- ✓ Talk Shows
- ✓ Game Shows
- ✓ Live Events
- ✓ Commercials

Location Production Needs

- ✓ Rural
- ✓ Suburban
- ✓ Snow
- ✓ Tropical
- ✓ Beaches/Ocean
- ✓ Mountains
- ✓ Lakes/Rivers
- ✓ Deserts
- ✓ Forests
- ✓ City

Legislation

🔗 **Code of Ala. § 41-7A-43**
Regulation

🔗 **Ala. Admin. Code r. 281-3-1-.03**

Alabama Film Office

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Incentive	25-35% Refundable Tax Credit
Project Criteria	Resident ATL: 35% Resident BTL: 35% Non-Resident ATL: 25% Non-Resident BTL: 25% Minimum Spend: \$500K Project Cap: \$20M Compensation Cap: \$1M (ATL); \$500K (BTL)
Qualified Spend	25% of qualified expenditures. Qualified expenditures include most preproduction, production, and postproduction expenditures incurred by a Qualified Production Company in Alabama after the Film Office approves a project. Expenditures incurred before a Qualified Production Company receives approval for incentives are not eligible. Bonus: 4% tax exemption on lodging and production purchases.
Program Guidelines	Annual Cap: \$20M Sunset Date: None Screen Credit: Yes CPA Audit: Yes
Additional Considerations	Loan-out Registration: No

