

MONTANA

EP Services Offered

- Advisory Services
- Administration
- Tax Credit Financing
- Tax Credit Placement

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

🔗 **MEDIA Act - HB 293**

Montana Film Office

Allison Whitmer, Film Commissioner
 301 South Park Avenue
 Helena, MT 59620
 406.841.2876
 allison.whitmer@mt.gov
 www.montanafilm.com

Incentive	20-35% Transferable Tax Credit
Project Criteria	<p>Resident ATL: 15-20%</p> <p>Resident BTL: 25%</p> <p>Non-Resident ATL: 15-20%</p> <p>Non-Resident BTL: 15%</p> <p>Minimum Spend: \$350K</p>
Qualified Spend	<p>20% of qualified expenditures. Qualified expenditures include preproduction and production expenditures incurred in Montana that are directly used for a qualified production.</p> <p>Bonus: Additional components can increase the credit to a maximum of 35%. Those add-on incentives can include:</p> <ul style="list-style-type: none"> • 25% of compensation for Montana resident crews • 15% of compensation for non-Montana resident crews • 30% of compensation paid to students • 20% of ATL compensation per production or TV series season • 15% of compensation paid to actors • 10% of payments to Montana colleges and universities • 10% of all in-studio facility and equipment rental expenditures • 5% of expenditures in high poverty counties • 25% of post-production wages (not effective until 2021) • 5% for Montana screen credit
Program Guidelines	<p>Annual Cap: \$10M</p> <p>Screen Credit: Yes</p> <p>CPA Audit: Yes</p>
Additional Considerations	<ul style="list-style-type: none"> • A credit may be transferred only once each year • The transfer may involve one or more transferees • A transferee must acquire the credit for a minimum of 85% of its value • The notification of the transfer of a tax credit must be accompanied by a fee equal to 2% of the value of the transferred credit

