

# NEW JERSEY

## 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

🔗 **SB 122**

### Administrative Guidance

🔗 **Garden State Film and Digital Media Jobs Act Overview**

## New Jersey Motion Picture and Television Commission

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<http://www.nj.gov/state/njfilm/>

<b>Incentive</b>	<b>30-35% Transferable Tax Credit</b>
<b>Project Criteria</b>	<p><b>Resident ATL:</b> 30-35%</p> <p><b>Resident BTL:</b> 30-35%</p> <p><b>Non-Resident ATL:</b> 30-35%</p> <p><b>Non-Resident BTL:</b> 30-35%</p> <p><b>Minimum Spend:</b> 60% of total film production expenses in-state or more than \$1M in qualified production expenses</p> <p><b>Compensation Cap:</b> \$500K per individual</p>
<b>Qualified Spend</b>	<p>30% of qualified expenditures. Qualified expenditures include preproduction, production, and postproduction costs incurred in New Jersey after July 1, 2018.</p> <p><b>Bonus:</b> 5% on qualified production expenses in the following municipalities: Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, Mercer, or Salem County</p> <p>2% of the qualified film or digital media production expenses provided that the application is accompanied by diversity plan; the plan is approved; and the New Jersey Economic Development Authority has verified that the applicant has met or made good faith efforts in achieving the goals stated within the diversity plan</p>
<b>Program Guidelines</b>	<p><b>Annual Cap:</b> \$100M</p> <p><b>Sunset Date:</b> July 1, 2028</p> <p><b>Screen Credit:</b> Yes</p>
<b>Additional Considerations</b>	<p><b>Income Tax Withholding:</b> 6.37% from each payment to a loan out company or independent contractor</p> <p>Must commence principal photography within 180 days from the original application date or 150 days from the date of application approval</p> <p>Reality television shows qualify for tax credits only if the production company producing the show has owned or leased a production facility of at least 20,000 sq. ft. for a minimum of 24 months, and has invested</p>

