

SOUTH CAROLINA

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

🔗 **South Carolina Code of Laws**
Unannotated §12-62;

South Carolina Film Commission

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Incentive	20-30% Rebate
Project Criteria	Resident ATL: 25% Resident BTL: 25% Non-Resident ATL: 20% Non-Resident BTL: 20% Minimum Spend: \$1M Project Cap: None Compensation Cap: \$1M
Qualified Spend	30% of qualified expenditures. Qualified expenditures include goods and services purchased, rented, or leased by the production company from a South Carolina supplier. 6%-8.5% sales tax exemption on select local spend.
Program Guidelines	Annual Cap: \$15.5M Sunset Date: None Screen Credit: Yes CPA Audit: No
Additional Considerations	Loan-out Registration: Yes Income Tax Withholding: <ul style="list-style-type: none"> • Non-resident: 4-7% • Loan-Out: 2%

