

# UTAH

## 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

🔗 **Utah Code Ann. § 63M-1-1801 to § 63M-1-1805**

## Regulation

🔗 **Rule R357-5. Motion Picture Incentive**

## Utah Film Commission

Virginia Pearce, Director  
300 North State Street  
Salt Lake City, UT 84114  
801.538.8740  
vpearce@utah.gov  
www.film.utah.gov

<b>Incentive</b>	<b>20-25% Refundable Tax Credit</b>
<b>Project Criteria</b>	<b>Resident ATL:</b> 20% <b>Resident BTL:</b> 20% <b>Minimum Spend:</b> \$500K <b>Project Cap:</b> None
<b>Qualified Spend</b>	20% of qualified expenditures. Qualified expenditures include direct production expenditures made in Utah that are subject to state taxes. <b>Bonus:</b> 5% if a production: <ul style="list-style-type: none"><li>• Will spend at least \$1M in Utah</li><li>• Hires 75% Utah residents for cast &amp; crew (excluding extras and five principal cast members) or 75% of dollars left in the state (by the production) are spent in rural Utah.</li></ul>
<b>Program Guidelines</b>	<b>Annual Cap:</b> \$8.29M <b>Sunset Date:</b> None <b>Screen Credit:</b> Yes <b>CPA Audit:</b> Yes
<b>Additional Considerations</b>	<b>Loan-out Registration:</b> No