

## Vermont Legislative Research Shop

**Tax Incentives for the Film Industry**

The promotion of the film industry in the state of Vermont offers many possibilities, positive and negative. In order to promote this industry, many other states (Oklahoma, Arizona, North Carolina, Florida, Louisiana, Wyoming, South Carolina, Iowa, Utah, Texas, New York and New Mexico) have chosen to offer tax incentives to the industry. In many of these states, the benefits have been immense, as demonstrated by the figures provided by Utah, Texas, Oklahoma, and Iowa..

The following is a listing of some of the incentives offered by other states, followed by a listing of some of the benefits that the states who have offered these incentives have felt.

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A Guide to Sales Tax for the Film Industry(NY)...19

**Sources of Information**Arizona <http://www.commerce.state.az.us/mopic/taxreb.shtml>Florida <http://www.floridafilm.com>

Iowa <http://www.state.ia.us/government/ided/film/index.html>

Louisiana <http://www.lafilm.org>

New Mexico <http://www.edd.state.nm.us//FILM/INCENT/incent.htm>

North Carolina <http://.iai.i-america.net/homepages/locater/incentives.html>

Oklahoma <http://www.state.ok.us/osfdocs/nr/g625.htm>

South Carolina <http://www.scfilmoffice.com>

Texas <http://www.governor.state.tx.us/film>

Utah <http://www.ce.ex.state.ut.us/film>

Wyoming <http://commerce.state.wy.us/tourism/info>

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