

UTAH FILM INCENTIVE PROGRAMS

MOTION PICTURE INCENTIVE PROGRAM

The Motion Picture Incentive Program (MPIP) is a 20% - 25% post performance incentive that offers a cash rebate or fully refundable, non-transferable tax credit on qualified dollars left in the state of Utah. The MPIP is available for narrative, documentary, and episodic series that intend to be distributed commercially. Project approval is subject to available funds.

COMMUNITY FILM INCENTIVE PROGRAM

The Community Film Incentive Program (CFIP) is a 20% post-performance cash rebate specifically for projects that originate in Utah with budgets between \$100,000 - \$500,000. The CFIP is designed as a platform to foster new and up-and-coming local filmmakers and productions.

The CFIP and MPIP are not available for the following production types:

- Sporting events
- News, weather or current events
- Commercials and print campaigns
- Programs that solicit funds
- Live broadcast or award shows
- Industrial, infomercial or corporate productions

PROGRAM	RATE	SPEND	INCENTIVE	QUALIFICATIONS
MPIP Over \$1M	25%*	\$1M+	Tax Credit	- Over \$1M in qualified spend - 75% cast and crew are Utah residents (excluding extras and five principal cast members) OR - 75% of production days occur in rural Utah**
MPIP Over \$1M	20%*	\$1M+	Tax Credit	Over \$1M in qualified spend
MPIP Under \$1M	20%*	\$500,000 - \$1M	Cash Rebate or Tax Credit	- Over \$500K in qualified spend - 75% cast and crew are Utah residents (excluding extras and five principal cast members)
CFIP	20%	\$100,000 - \$500,000	Cash Rebate	- Director, Writer, or Producer is a Utah resident - 85% of cast & crew are Utah residents (excluding extras and three principal cast members) and are earning at least the hourly federal minimum wage

*Unscripted programs, including reality television and documentaries, qualify for a 10% baseline with a potential increase uplift if additional criteria are met, not to exceed 20%.

**Rural Utah is considered to be any county outside of Salt Lake, Davis, Utah, and Weber counties.

Submitting an application does not guarantee approval and neither the Utah Film Commission nor the Governor's Office of Economic Opportunity Board is required to approve an application for a Utah film incentive. Each application will be reviewed on the relative merit of applications, and the need to reserve its allocations for future applications. Factors include:

- Number of anticipated jobs in Utah
- Number of production days in Utah
- Local cast and crew hires and wages
- Filming locations
- Ability to highlight Utah as a tourist destination
- The extent that the project reflects positively on the state of Utah
- Other economic factors that may contribute to the state of Utah
- Contribution to Utah film industry workforce development

INCENTIVE FAQ

APPLYING FOR AN INCENTIVE

When should I apply for an incentive?

Application deadlines are on the 10th of every month and decisions are made on the second Thursday of every month.

Productions must be fully financed and apply BEFORE principal photography begins and no earlier than 90 days prior to the start of the production.

What type of productions can apply?

- Feature films and documentaries made for any commercial platform
- Episodic pilots, series or episodes
- Short films & music videos
- Reality television

Does the production company need to be registered to do business in Utah?

No, you do not have to be a Utah based production company to qualify.

What is required for the application?

The following information is required:

- Script or documentary treatment
- Complete line item budget with expected Utah qualified spend noted
- Projected production totals including dates, cast and crew hires and wages
- Proof of financing in one of the following ways:
 - o Completion bond
 - o SAG bond
 - o Bank statement that covers the budgeted amount
 - o In-studio financing letter or agreement

What is the difference between the tax credit and cash rebate program?

A cash rebate is a check issued directly to the production company that was approved for the film incentive. A tax credit is a certificate issued to the production company to be utilized on a Utah tax return.

What factors contribute to a project's approval?

The Utah Film Incentive Program is not administered on a first-come, first-served basis. The Utah Film Commission and Governor's Office of Economic Opportunity Board may consider the relative merit of applications, and the need to reserve its allocations for future applications. Factors include:

- Number of anticipated jobs in Utah
- Number of production days in Utah
- Local cast and crew hires and wages
- Filming locations
- Ability to highlight Utah as a tourist destination
- The extent that the project reflects positively on the state of Utah
- Other economic factors that may contribute to the state of Utah
- Contribution to Utah film industry workforce development

To read the administrative rules of this program click [here](#).

What kind of expenses qualify for the incentive?

In general, any direct production expenditures made in Utah that are subject to Utah state taxes qualify. Examples are Utah goods & services purchased through a business registered in Utah, Utah resident wages & taxes, nonresident per-diems & income tax. For more information, please review the [Dollars Left in State](#) details.

Does Utah have any tax exemptions for productions?

1. The Sales and Use Tax Exemption allows productions to take a sales tax exemption at the point of sale on machinery and equipment. The exemption does not apply for still photography. Download the tax exemption certificate [TC-721](#) from the Utah State Tax Commission.
2. The Transient Room Tax (TRT) Exemption allows accommodation stays of 30 consecutive days or longer are exempt from sales and use tax and all sales-related taxes. Please review [Publication 56](#) from the Utah State Tax Commission.
3. The [Utah Valley Film Commission](#) offers its own hotel room incentive to qualified applicants who utilize Utah Valley hotels.

Who is considered a Utah resident?

"[Utah Resident](#)" means that the individual resides in a Utah address at least 183 days in a year.

What is considered rural Utah?

Rural Utah is any county except Davis, Salt Lake, Utah, and Weber.