



Kentucky Film Incentive Summary

Qualified productions have the option of taking advantage of the sales tax refund incentive that is a refundable income tax credit of up to 30% of approved expenditures or,

- 35% incentive for Kentucky resident labor
- 35% incentive for filming in an enhanced incentive county

Film production incentives are available to companies that spend at least \$250,000 to produce feature films or television shows in Kentucky.

Commercials are eligible with required expenditures of \$100,000.

Documentaries and Broadway productions are eligible with an expenditure minimum of \$20,000, for a Kentucky based company the threshold would be \$10,000.

Applications for film production incentives will be reviewed and approved by the Kentucky Film Office, Secretary of the Tourism, Arts and Heritage Cabinet, the Finance and Administration Cabinet and the Kentucky Tourism Development Finance Authority.

Qualified expenditures include, but are not limited to, the following items:

- The production script and synopsis
- Set construction and operations
- Wardrobe, accessories, and related services
- Lease or rental of real property in Kentucky as a set location
- Photography, sound synchronization, lighting, and related services
- Editing and related services
- Rental of equipment
- Vehicle leases
- Food
- Accommodations



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