



INCENTIVE SUMMARY

Kentucky's "All New" Film Incentives HIGHLIGHTS

- **30 - 35%** Refundable Tax Credit
- **NO Cap**
- **NO Sunset**
- **"Above the Line" and "Below the Line" crew payroll eligible.**
(“Above the Line” is capped at \$1 million per person).
- **Low qualifying minimum thresholds**
 - **Feature Film or Television Show - \$250,000**
 - **Commercial - \$100,000**
 - **Documentary - \$20,000**
 - **Broadway Production - \$20,000**
- **Generous qualifying expenditures, including, but not limited to:**
 - Payroll expenditures to “above the line” and “below the line”
 - 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

