

# VISIT MISSISSIPPI

Grant & Incentive  
Programs

## **Mississippi Tourism Rebate Program**

The Mississippi Tourism Rebate Program provides a tax rebate to qualified applicants of new tourism-oriented projects within the state of Mississippi. The Mississippi Tourism Rebate Program allows a portion of the sales tax paid by visitors to the eligible tourism-oriented enterprise to be paid to the applicant to reimburse the applicant for eligible costs incurred during the construction of the project.

### **Program Facts**

The Tourism Rebate Program provides for a rebate of a percentage of sales taxes collected at the certified project for a period of up to 15 years. This incentive is available to new tourism-oriented enterprises but excludes expansions of any existing projects previously approved by the Mississippi Development Authority and/or facilities that are primarily developed for retail sales that are not certified as a resort development by MDA.

The following businesses may qualify for this tax rebate:

- Tourist attractions with a minimum private investment of not less than \$10,000,000.00.

Examples of attractions that qualify are:

- Theme parks
- Water parks
- Entertainment parks or outdoor adventure parks
- Cultural or historical interpretive educational centers or museums
- Motor speedways
- Indoor or outdoor entertainment centers or complexes
- Convention centers
- Professional sports facilities
- Spas
- Attractions created around a natural phenomenon or scenic landscape
- Marinas open to the public
- Hotels with a minimum private investment of \$40 million and a private investment of at least \$150,000 per guest room;
- Public golf courses with a minimum private investment of \$10 million;

- Full-service hotels with a minimum private investment of \$15 million and a private investment of at least \$200,000 per guest room or suite, a minimum of 25 guest rooms or suites and guest amenities such as restaurants, spas and other amenities as determined by MDA;
- A tourism attraction located within an “entertainment district” that is open to the public, has seating to accommodate at least 40 people, is open at least five days per week, provides live entertainment at least three nights per week and serves food and beverages;
- A tourism attraction open to the public, located within a National Register of Historic Places historic district and with seating for at least 40 people that is open at least five days a week, serves food and beverages and provide live entertainment at least three nights a week.

In the event that the applicant is licensed by the State Gaming Commission, only eligible costs in excess of the required non-gaming development will be included as eligible costs.

To participate in this program, an entity must apply to MDA, and all projects must be certified by MDA. Once the total project costs have been established, 80 percent of eligible sales tax collections will be rebated to the applicant for a period of 15 years or until the applicant has recouped 30 percent of the total project cost – whichever occurs first.

**For more information contact:**

Financial Resources

Sara Watson: 601.359.9344

## **Mississippi Tourism Development Grant Program**

This grant program supports community events which promote Mississippi's heritage, culture and unique assets. The program encourages regional partnerships in the development and promotion of Mississippi's historic and diverse story.

### **GUIDELINES**

Events should attract overnight visitation.

Preference will be given to events that create regional partnerships/collaborations and have not received MDA Tourism Division funds in the current fiscal year.

Payment will be made after the event and upon full completion of the Project Clearance Report. Documentation must be provided prior to payment. Documentation to be provided includes copies of paid invoices, copies of canceled checks, one original tear sheet, and/or copy of brochure.

Requests for funding will be limited to three consecutive years per event. Organization must reapply each year. After three years of funding event must wait one state fiscal year before reapplying.

### **ELIGIBLE OPPORTUNITIES**

- Media Placement and Production (Print, Online, Outdoor, Broadcast, and Radio)
- Printed Materials
- Video/CD-ROM/DVD production
- Public Relations/Media Communications
- Strategic Planning and Research
- Event Development
- Website Development
- Event enhancement (bricks and mortar components will not be accepted)
- Signage
- Equipment purchases or rentals (stages, trailer stages, flat beds, porta potty, lighting, etc.)
- Musician fees
- Security

#### **For more information contact:**

Administration & Financial Services Bureau

Carla Moor: 601.359.1996

Leigh Portwood: 601.359.2781

## **The Mississippi Motion Picture Incentive Program**

The Mississippi Motion Picture Incentive Program provides a cash rebate on eligible expenditures and payroll and provides sales and use tax reductions on eligible rentals/purchases. This program is available for nationally distributed motion pictures, television programs, DVDs, documentaries, short films, commercials, video games,-including animation and production utilizing new technology. National distribution includes theatrical, broadcast, festival screening, streaming video, and internet delivery.

### **Guidelines**

Provides a cash rebate on eligible expenditures and payroll and provides sales and use tax reductions on eligible rentals/purchases. This program is available for nationally distributed motion pictures, television programs, DVDs, documentaries, short films, commercials, video games,-including animation and production utilizing new technology. National distribution includes theatrical, broadcast, festival screening, streaming video, and internet delivery.

There is a \$50,000 minimum Mississippi investment (local spend) per project. There is a \$10 million per project rebate cap. There is a \$20 million annual rebate cap. (The Mississippi state fiscal year is July 1-June 30.) There is no minimum requirement for production days or percentage of production spend.

A production is eligible for a 25% rebate of their base investment (local spend) in Mississippi. The base investment is based on production expenditures paid to Mississippi companies in the business of providing a particular service or equipment.

A production is eligible for a 30% cash rebate on payroll paid to resident cast and crew whose wages are subject to Mississippi Income Tax Withholding and for that portion of their salary for the project up to and including \$5 million. (To qualify, the employee must live in Mississippi, or maintain a home here and spend more than 6 months in the state.) For purposes of this program, payroll means salary, wages, or other compensation including related benefits paid to employees upon which Mississippi income tax is due, has been withheld, and has been paid.

A production is eligible for a 25% cash rebate on payroll paid to non-resident cast and crew whose wages are subject to Mississippi Income Tax Withholding and for that portion of their salary for the project up to and including \$5 million. For purposes of this program, payroll means salary, wages, or other compensation including related benefits paid to employees upon which Mississippi income tax is due, has been withheld, and has been paid.

A production is eligible for a 5% cash rebate on payroll paid to honorably discharged veterans of the United States Armed Forces whose wages are subject to Mississippi Income Tax Withholding. For purposes of this program, payroll means salary, wages, or other

compensation including related benefits paid to employees upon which Mississippi income tax is due, has been withheld, and has been paid.

Production equipment and machinery used directly in the filming and/or editing of a project may be taxed at the reduced rate of 1.5%.

**For more information contact:**

Mississippi Film Office

Betty Black: 601.359.6564

Nina Parikh: 601.359.3034

Ward Emling: 601.359.3422

Bill Webb: 228.324.1870

## **Meeting and Convention Incentive Program**

Get down to business in Mississippi. Nowhere else do you get such a great return on your investment. Mississippi combines expert, professional services and assistance with a broad spectrum of top-rated destinations, attractions and facilities. Furthermore, you may qualify for incentives totaling from \$2,500 to \$10,000 to the contracting organization. How's that for hospitality?

If your organization meets the requirements of the Mississippi Meeting and Convention Incentive Program, how you use the bonus is limited solely by your imagination. Maybe you could get the guest speaker you have always wanted, throw an incredible theme party, or cover transportation costs. Whatever you choose is sure to enhance the true Southern experience only Mississippi can provide!

### **Meeting & Convention Incentive Program**

1. The Incentive Program applies to recruiting new meeting and convention business to Mississippi as specified by:
  - a. Request for incentive funds must be submitted a minimum of one year prior to date of meeting
  - b. Has never met in Mississippi
  - c. Has not met in Mississippi in ten years
  - d. Meeting must be in the bid stage when incentive program is requested; no contracts signed to date
2. Applications will be considered by (but not limited to) the following criteria and final approval made by the Director of Tourism:
  - a. Room nights
  - b. Attendance
  - c. Economic impact for the community/state
  - d. Prestige of group; image value for the state of Mississippi
3. Funding levels will be based on the following criteria:
  - a. 1,500 room nights = \$2,500
  - b. 2,500 room nights = \$5,000
  - c. 4,500 room nights = \$10,000 (minimum of 2,500 delegates required)
  - d. A substantial decrease in room nights from what was previously submitted at the time of

the funding request will result in a decrease to the next lower level of funding. Funding level remains the same with an increase in room nights.

4. The Mississippi Development Authority will not be held liable should funding be cut by mandated order of the state of Mississippi.

**For more information contact:**

Meeting and Convention

Whitney Orr: 601.359.3195