

## Mississippi Motion Picture Production Incentive Program

The Mississippi Motion Picture Production Incentive Program provides a cash rebate of a portion of the qualified expenses incurred in the production of an eligible motion picture in the state back to the motion picture production company.

To be eligible for this program, a film project must be a nationally distributed motion picture certified by the Mississippi Development Authority. Eligible projects include nationally distributed feature films, television programs, DVDs, documentaries, short films, commercials and video games.

The rebate amount is based on the amount of base investment made in Mississippi and on Mississippi resident and nonresident employee payroll. A motion picture production company may receive a 25 percent rebate on its eligible base investment in Mississippi and on its non-resident employee payroll. A 30 percent rebate is available on resident employee payroll, and an additional 5 percent cash rebate is available on payroll paid to any member of the cast or crew who is an honorably discharged veteran of the United States Armed Forces.

A project must make at least a \$50,000 Mississippi investment (local spend) to be considered for this program. There is a \$10 million per project rebate cap, and no more than \$20 million in total film rebates may be authorized per year. The production of news or athletic events does not qualify, nor does any project that contains any material or performance deemed obscene under Mississippi statute.

Motion picture production companies may also be eligible for a reduced sales and use tax rate on eligible rentals and purchases made in the state.

A production company must apply to MDA prior to beginning production in Mississippi.

To learn more about the Mississippi Motion Picture Production Incentive Program and the sales and use tax reduction available to motion picture production companies, [click here](#) or contact the Mississippi Film Office at 601.359.3297.