

NO INCOME TAX STATES

ALASKA

INCENTIVE	TYPE OF INCENTIVE	PER PROJECT CAP	STATE ANNUAL CAP	QUALIFIED LABOR	SUNSET DATE
30%, +20% Res Labor, +6% Rural, +2% Season	Refundable* Tax Credit	No Cap	\$200M Thru 6/30/2023	Each Resident & Nonresident	6/30/23*

FLORIDA

20% - 30%	Transferable Tax Credit	\$8M Film, \$500k Comm/Music	\$296M Thru 6/30/2016	1 st \$400k of Each Resident	6/30/16
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NEVADA

15% - 19% Spend & Res Labor* 12% NR Labor	Transferable Tax Credit	\$6M	\$20M Per Fiscal Year (7/1 – 6/30)	1 st \$750k of Each Resident & Nonresident	6/30/23
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SOUTH DAKOTA (NO INCENTIVE PROGRAM)

TEXAS

5% - 15% Spend Incl. Res Labor OR 8% - 25% Res Labor Only, +2.5% or 4.25%*	Grant	No Cap	\$95M For Biennium Ending 8/31/2015	1 st \$1M of Each Resident	NA
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WASHINGTON

Up to 30% or 35%* Up to 15% BTL NR Labor*	Rebate	No Cap	\$3.5M Per Calendar Year	Each Resident & BTL Nonresident*	6/30/17
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WYOMING

12% - 15%	Rebate	No Cap	\$900k For Biennium Ending 6/30/2014	Each Resident	6/30/16
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LIMITED INCOME TAX STATES

TENNESSEE

INCENTIVE	TYPE OF INCENTIVE	PER PROJECT CAP	STATE ANNUAL CAP	QUALIFIED LABOR	SUNSET DATE
25%	Grant	No Cap	\$2.3M	Each Resident	NA

NEW HAMPSHIRE (NO INCENTIVE PROGRAM)

MOST COMPETITIVE STATES

NEW YORK

INCENTIVE	TYPE OF INCENTIVE	PER PROJECT CAP	STATE ANNUAL CAP	QUALIFIED LABOR	SUNSET DATE
30% or 35%	Refundable Tax Credit	No Cap	\$420M Per Calendar Year	Each BTL Resident & BTL Nonresident	12/31/19

LOUISIANA

30% +5% Resident Labor*	Refundable* Tax Credit	No Cap	No Cap	Each Resident & Nonresident	NA
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GEORGIA

20% +10% Promo*	Transferable Tax Credit	No Cap	No Cap	1 st \$500k of Each Resident & Nonresident with W-2*	NA
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NORTH CAROLINA

25%	Refundable Tax Credit	\$20M*	No Cap	1 st \$1M of Each Resident & Nonresident	12/31/14
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PENNSYLVANIA

25% +5%*	Transferable Tax Credit	20% of the Annual Cap	\$60M Per Fiscal Year (7/1 – 6/30)	Each Resident & Nonresident Subject to W/H*	NA
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CALIFORNIA

20% or 25%*	Nontransferable* Tax Credit	No Cap	\$100M Per Fiscal Year (7/1 – 6/30)	Each BTL Resident & BTL Nonresident	6/30/17
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