



Office of Tourism

# Wyoming Film Production Rebate Program

The Wyoming Film Production Rebate Program is a multi-tiered incentive program used to grow Wyoming's economy through attracting multimedia productions to the state. Many of these have Wyoming storylines and are captured in other western states with film incentive programs.

## Tier 1: Traditional Media Incentive

Tier 1

- Maximum of 30% cash rebate – 15% base with up to 15% additional for meeting certain requirements.
- Minimum spend of \$200,000 on qualified expenditures
- Types of production that apply: Full feature films and TV series, major brand commercials, documentaries, virtual reality (VR), multi-media, and new media campaigns.

## Tier 2: Alternative Media Incentive

Tier 2

- Maximum of 15% cash rebate – 10% base with up to 5% additional for meeting certain requirements.
- Minimum spend of \$50,000 on qualified expenses to qualify
- Types of production that apply: certain commercials, documentaries, short films, webisodes, music videos, infomercials, content-based mobile apps, virtual reality (VR), multi-media, new media, visual effects (VFX), and standalone post-production.

<i>Rebates at a glance...</i>	Tier 1	Tier 2
Minimum Spend	\$200K	\$50K
Base Incentive	15%	10%
Wyo Crew	1%-5% (10% increments)	1%-5% (10% increments)
Wyo Post Production	5%	
Wyo Product Placement	5%	
Student/Vet/Indigenous Hires	2-6% (in 2% increments; 10% of hire)	
WY Storyline/Theme		5%
<b>Total Maximum Rebate</b>	<b>30%</b>	<b>15%</b>

*Note: Incentives are non-stackable (only one incentive can be qualified for/received per recipient project).*

## Rebate Distribution

- Recipient(s) must keep accurate records and receipts of “qualified expenditures” and number of local crew and payroll records for Wyoming “resident” hires
  - “Qualified expenditures” means expenditures in Wyoming made by a production company including lodging expenses, restaurant and food expenses, location/leasing fees, lumber and construction materials, rental of production equipment and vehicles, and supplies and materials that will be used in the production as well as costs associated with distribution.
  - “Resident” applies only to natural persons and includes, any person domiciled in the state of Wyoming and any other person who maintains a permanent place of abode within the state even though temporarily absent from the state and who has not established a residence elsewhere.
- “Made in Wyoming” tag must be included in credits with Wyoming “script” logo or “Filmed in Wyoming Logo”(not applicable for certain productions).
- Rebate are distributed only after all production receipts have been submitted and verified as Qualified expenditures.

## Substantial Benefits:

- Previous Wyoming Film Rebate (FIFI) – between 2009 - 2018, there were 40 individual productions who spent a total of \$9.2 million dollars purchasing goods and services from Wyoming businesses while on location, generating \$368,171 in state sales tax alone, growing Wyoming's economy. Those 40 productions employed 319 Wyoming residents for crew spending a total of \$9.1 million in salaries and wages.
- Eyes on Wyoming – Incentive approved film projects have worldwide distribution. Besides theatrical releases, some of the outlets for past Wyoming films include the Sportsman Channel, Wild TV, Outside TV, the New York Times, National Geographic Channels and affiliates, PBS, NBC World of Adventure Sports, VOD channels like Vimeo, iTunes, Netflix and Amazon Prime.
- Marketing Value – Whether large screen or small screen, this content is viewed by millions of potential travelers each year, and acts as a form of Wyoming tourism marketing, enhancing and extending our marketing budget.
- Jobs for Wyoming Residents – thousands of jobs are created for Wyomingites due to the needs of film productions, ranging from the hospitality sector to construction. An independent study estimates around 23,000 jobs have been lost to other states with rebate programs in the last decade alone.
- FILM INQUIRIES: 2019 - 79 inquiries; 2020 - 169 inquiries; 2021 - 102 inquiries. Large and small-scale productions have a significant community impact. One production, Discovery Channel's "Street Outlaws: Fastest in America", generated an estimated \$1.8 Million in revenue for Natrona County in July of 2020. (<http://travelwy.com/filmrev>).

**Film incentive programs exist worldwide including 33 U.S. states (up by 2 from 2021) and they are all structured differently offering 5%-35% in tax incentives, transferable credits and cash rebates. Here are incentives provided by competitive western states:**

<b>Wyoming</b>	No incentive.
<b>Montana</b>	Transferable Non-Refundable Tax Credit; \$12M Cap (increased by \$10M in 2022); minimum spend of \$350k; total budget is discretionary
<b>Utah</b>	a) 20% tax credit for projects >\$500; 5% tax credit for projects >\$1M; No cap per project; total budget \$6.79M
<b>Colorado</b>	20% rebate; \$1M spend for out-of-state productions, \$100K minimum for in-state companies. \$9.25M annual cap.
<b>Nebraska</b>	Match of up to 20% of the amount spent on qualified expenditures in Nebraska with a maximum award of \$400,000 per film. \$1M minimum. ½ of workforce must be NE residents.
<b>New Mexico</b>	25% rebate; 15% below the line for non-residents; no minimum spend or cap; additional 5% bonus to productions filming in rural areas.
<b>Arizona</b>	Tax credit; 15%, 17.5% and 20% rebates by spend; no minimum spend or cap; additional 2.5% bonus for qualified labor.

## Recent Wyoming storylines filmed elsewhere due to attractive competitive incentives:

Wind River (Utah), Yellowstone (Montana), Longmire (New Mexico), 1883 (Texas/Montana), Big Sky (British Columbia), Joe Pickett (Alberta), Outer Range (New Mexico)

## Wyoming Film Industry Task Force:

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