

## **SYNOPSIS**

### **GEORGIA DEPARTMENT OF ECONOMIC DEVELOPMENT FILM, MUSIC AND DIGITAL ENTERTAINMENT DIVISION**

#### **CHAPTER 159-1-1 Film Tax Credit**

Chapter 159-1-1 is being promulgated in order to clarify certain provisions outlined in the 2008 Georgia Film Tax Credit. This rule is necessary for the effective administration of the Department's duties under O.C.G.A § 48-7.40.26.

Rule 159-1-1-.01 provides the purpose of the regulation and for the coordination of the Department of Economic Development and the Department of Revenue in administering the statute.

Rule 159-1-1-.02 provides definitions of terms.

Rule 159-1-1-.03 provides information regarding the project certification requirements and a list of projects not eligible for certification.

Rule 159-1-1-.04 provides information about the Film Tax Credit Certification Application process.

Rule 159-1-1-.05 outlines the types of projects which are considered qualified productions and the parameters of qualified production activities; as well as the types of projects and production activities which do not qualify for the film tax credit.

Rule 159-1-1-.06 defines the Georgia Entertainment Promotion (GEP), which projects are qualified to receive it, and the administration of the Georgia Entertainment Promotion by the Department of Economic Development.

Rule 159-1-1-.07 defines the GEP requirements and exposure needed to earn the 10% uplift by type of project.

Rule 159-1-1-.08 provides information about the appeal process.

Rule 159-1-1-.09 provides the effective date for the rule.