



## SALES & USE TAX EXEMPTION INCENTIVE FILM IN GEORGIA AND SAVE UP TO 8%

Qualified film producers and qualified film production companies are exempt from sales and use tax on most below-the-line purchases, leases and rentals with the sales and use tax exemption.

- Unlike an end of year rebate, this is a point-of-purchase exemption.
- Most below-the-line materials and service purchases are included in the exemption.
- Eligible sales tax exempt materials include the purchase or lease of the following but not limited to:
  - camera equipment, supplies and accessories
  - lighting and grip equipment
  - sound recording equipment
  - scenery
  - costumes
  - motion picture film and processing
  - certain production vehicles
  - props and special effects materials
- Qualified productions include the following:
  - feature films
  - television movies and series
  - commercials
  - music videos
  - documentaries
- Qualifying projects must have intended geographic commercial distribution that extends outside of the State of Georgia.
- Tax exempt status applies only to certified projects shooting in Georgia.

For more information or to obtain an Application for a Certificate of Exemption, visit our website at [www.georgia.org/fmde](http://www.georgia.org/fmde) or contact the Georgia Film, Music & Digital Entertainment Office.

