

Georgia Department of Economic Development Synopsis of Proposed Amendments to Chapter 159-1-1 Film Tax Credit

The Georgia Department of Economic Development proposes amending Chapter 159-1-1 Film Tax Credit. The amendments to Chapter 159-1-1 Film Tax Credit are needed to account for updates stemming from the passage of recent legislation and to streamline processing of Film Tax Credit applications by the Georgia Department of Economic Development. Specifically, the amendments serve to implement new definitions and revise existing definitions, update points of contact and Departmental websites, account for new forms of content delivery such as streaming services, update statutory credit caps for Interactive Entertainment, and clarify projects and expenditures that do not qualify for the Film Tax Credit.