

WEST VIRGINIA

31%



Super 8

Incentives

- Up to 31% tax credits
- Sales tax exemptions
- River On Demand™
- And many more!

Call us for details.

West Virginia's Film Friendly Incentives

West Virginia Film Industry Investment Act

Transferable Tax Credits: Up to 31% of qualified spend (27% base plus 4% if 10 or more WV residents are hired full-time during principal photography)

Caps: \$25,000 minimum spend — no cap per project or shoot percentage requirement — \$10 million available per fiscal year

Eligible Projects: Feature length motion pictures, TV films and series, commercials, music videos, commercial photography

Qualified Spend: Expenses incurred in WV or with a WV vendor, including:

- talent and crew subject to WV income tax
- loan-out corporation (must be registered to do business in WV)
- airfare purchased through WV-based travel company
- insurance and bonding purchased through WV-based agent
- rental of facilities and equipment (note, use of third-party WV production company is permitted for acquiring equipment not available in WV)
- set construction/operations, wardrobe, accessories & related services
- photography, sound synchronization, lighting & related services
- rental/leasing of vehicles
- food and lodging
- editing and post-production related services
- story and scenario
- other direct costs in accordance with generally accepted entertainment industry practices

Other Criteria:

- Must be registered to do business with the WV Secretary of State and the WV Tax Division prior to first spend
- Does not contain obscene matter or sexually explicit conduct, as defined by W.Va. Code §61-8A-1, et al. [i.e., preparation, distribution or exhibition of obscene matter to minors]
- Is not intended to and does not violate W.Va. Code §61-8C-1, et al. [i.e., filming of sexually explicit conduct of minors]
- Does not contain content that portrays the State of West Virginia in a significantly derogatory manner

Ineligible Projects: News or current affairs programming, weather or market program, interview or talk show, sporting event or show, awards show, gala, production that solicits funds, home shopping program, program that primarily markets a product or service, political advertising, or a concert production.

Other Incentives

- Exemption from 6% state sales tax (excluding food, beverages and motor fuel)
- Exemption from both local tax (rate varies per region) and 6% state sales tax on lodging stays in excess of 30 consecutive days
- **River On Demand™** - Control flow of Gauley River to suit production every November — Complimentary!



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