

# **Nevada Film Incentive Comparative Study**

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## TABLE of CONTENTS

<b>Introduction</b>	<b>3</b>
<b>Interstate Comparison</b>	<b>4</b>
<b>Job Creation</b>	<b>5</b>
<b>Arizona</b>	<b>6</b>
<b>Colorado</b>	<b>7</b>
<b>Georgia</b>	<b>8</b>
<b>Louisiana</b>	<b>9</b>
<b>Michigan</b>	<b>10</b>
<b>New Mexico</b>	<b>11</b>
<b>Texas</b>	<b>12</b>
<b>Utah</b>	<b>13</b>
<b>Analyses</b>	<b>14</b>
<b>Nevada's Current Situation</b>	<b>15</b>
<b>Nevada's Options</b>	<b>16</b>
<b>Appendix - Sources</b>	<b>18</b>

## Ernst & Young Report Highlights

The most recent (May 2012) and comprehensive national study is from [Ernst & Young](#):

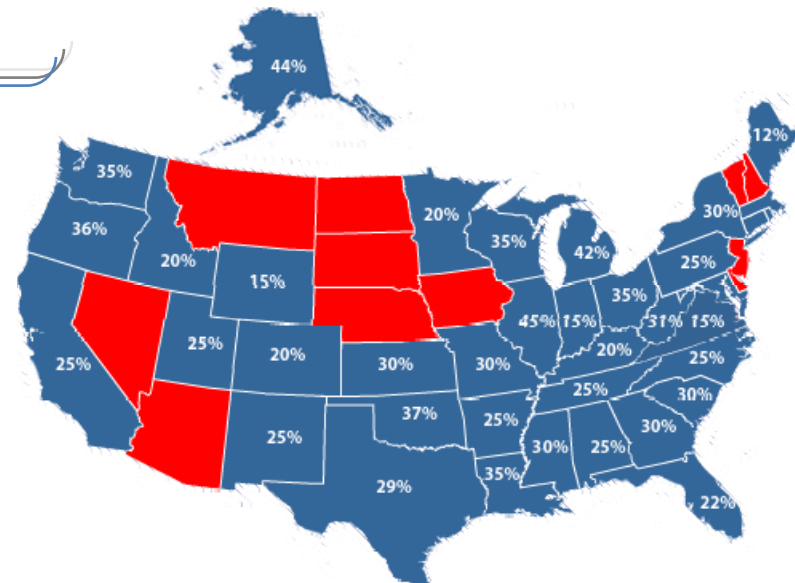
- Film tax credit programs are overwhelmingly positive for local economies, especially those that can benefit from tourism revenues driven by on-screen publicity.
- Total economic impact of a film *can* reach 223% of its actual budget, including:
  - 58% local labor and expenses
  - 47% first-round impact on suppliers
  - 40% additional indirect & induced impacts from supplier purchases
  - 26% induced impact from employee spending
  - 34% future tourism spending
- The *average* economic impact of a film is 190% of its budget.
- The 10 best-performing incentive programs offered incentives between 20 and 42%, with the average being 26%.

*“States with higher effective credit rates are more likely to attract significant additional production activity than those with lower effective credit rates, all else being equal.”*

*- Ernst & Young, 2012*

## Nevada Comparison

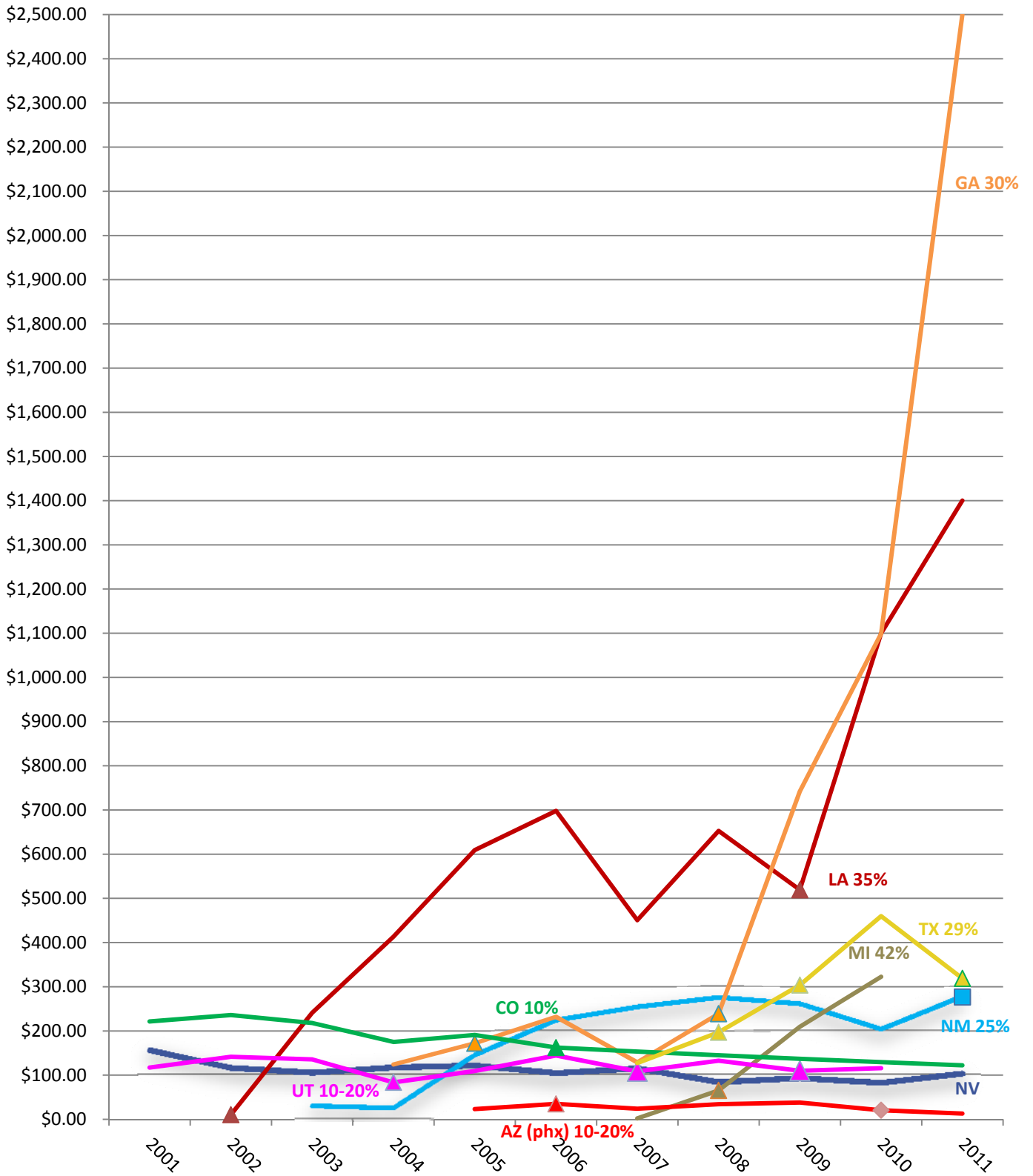
The highlights above are based on all 13 states studied. For the following Nevada-specific analysis, we compare the film incentive programs of 8 competing states (NM, LA, GA, UT, AZ, CO, TX and MI). These states saw an average increase in production revenue of 1,996% after implementation of their credit programs.



While CA and NY are included in the E&Y report, they are omitted here due to their overwhelming pre-existing industries. CT, FL and PA (also included in E&Y) have been omitted since they do not present any direct competition to NV.

The following statistics and analyses were compiled from articles and state effectiveness reports (see Appendix for sources):

### Film Production Revenue (\$MM/yr) 2001-2011



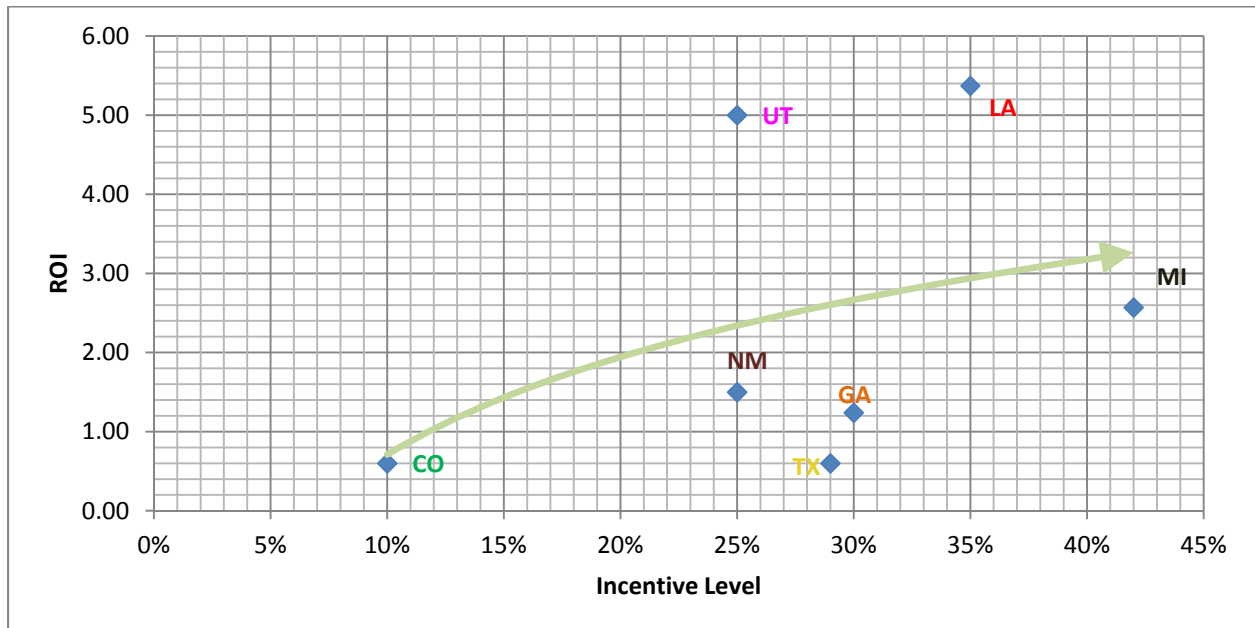
## Job Creation

Job creation is the top priority of most Nevadans and is the focus of this incentive. It is also one of the best statistics for measuring the success of a state’s program.

<u>State</u>	<u>Top Incentive</u>	<u>Jobs Created</u>	<u>Over Years</u>	<u>Jobs Created/Yr</u>	<u>ROI</u>
MI	42%	6,491	2	3,246	2.57
TX	29%	6,519	3	2,173	0.60
GA	30%	13,200	4	3,300	1.24
NM	25%	9,210	7	1,316	1.50
AZ	20%	2,049	2	1,025	
UT	25%	5,800	7	828	5.00
LA	35%	4,470	8	559	5.37
CO	10%	-372	3	-124	0.60
<b>Average:</b>	<b>27%</b>	<b>5,921</b>	<b>4.5</b>	<b>1,540</b>	<b>2.41</b>

- New tax incentive programs create, on average, 1,540 new FTE jobs per state per year.
- E&Y estimates that each FTE job costs \$20,259 incentive dollars.

**ROI by State**  
w/ logarithmic Trendline  
Average ROI: 2.41



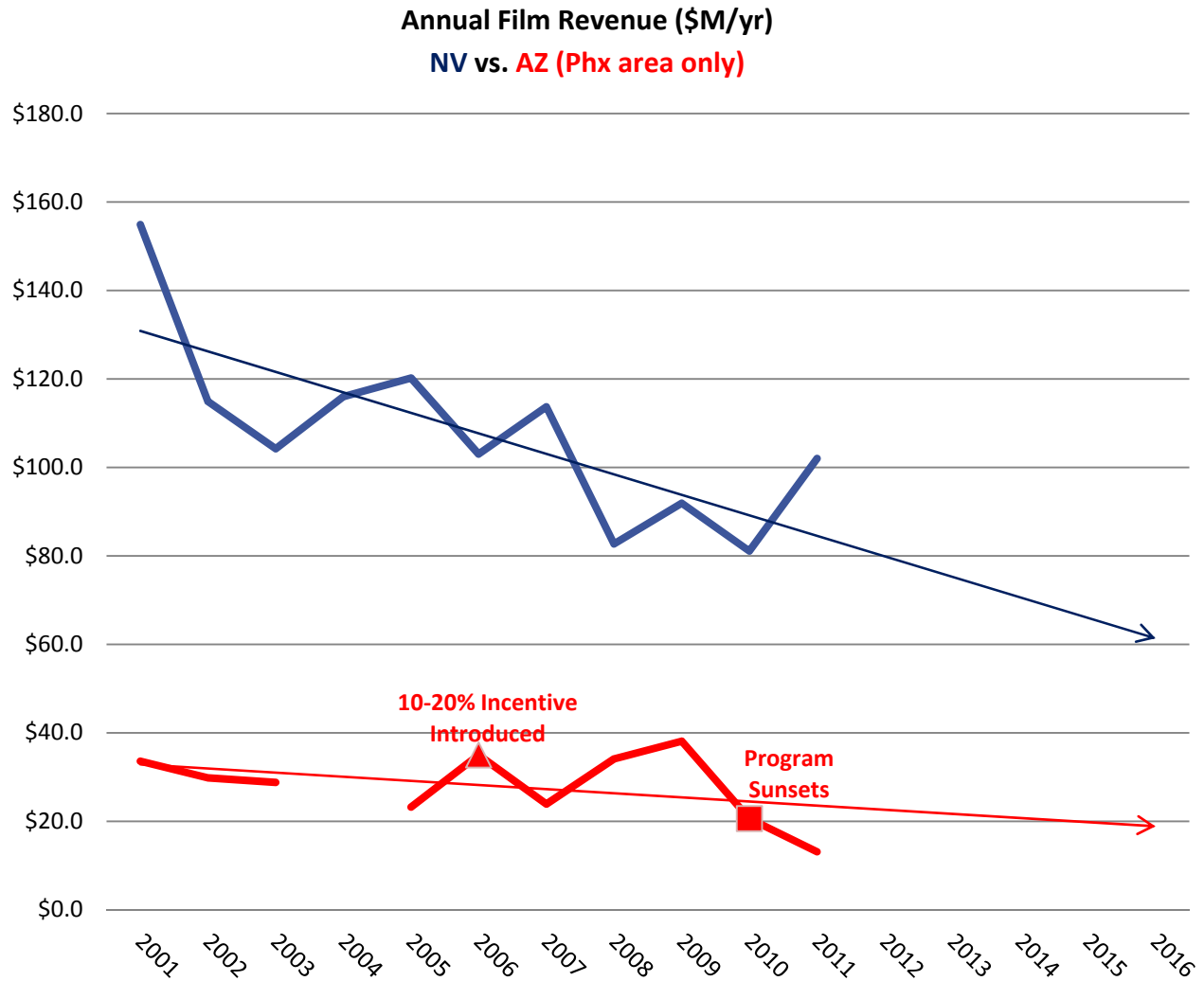
## Arizona

2006 10-20% incentive is introduced with a short sunset clause, making the program both unattractive and unpredictable.

[Phoenix](#), the production hub for AZ, watched their industry decline 41.1% in 4 years.

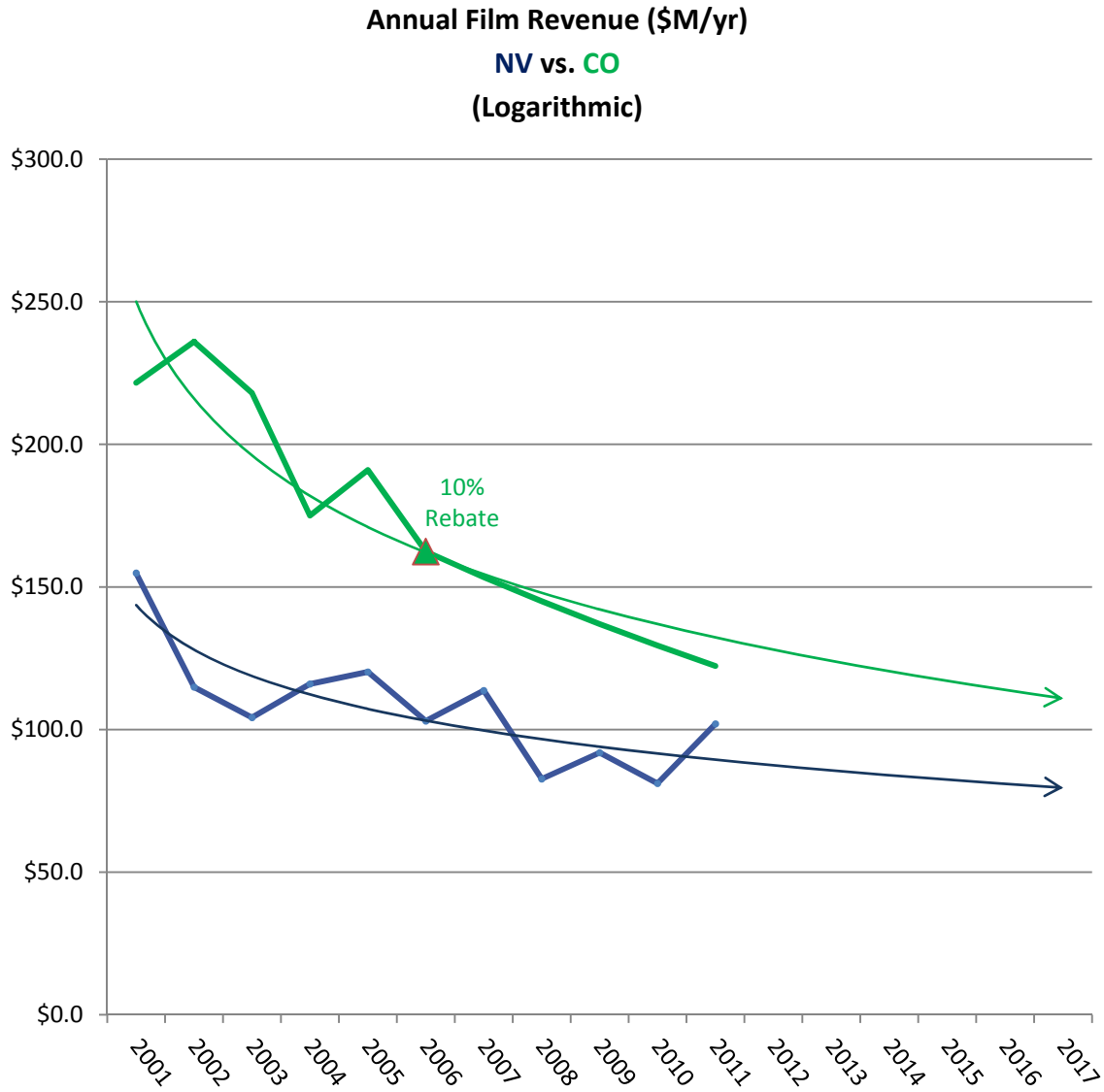
2010 Program sunsets.

2012 Lawmakers have [killed this year's bill](#) to resurrect the program, delaying the industry's lifeboat indefinitely.



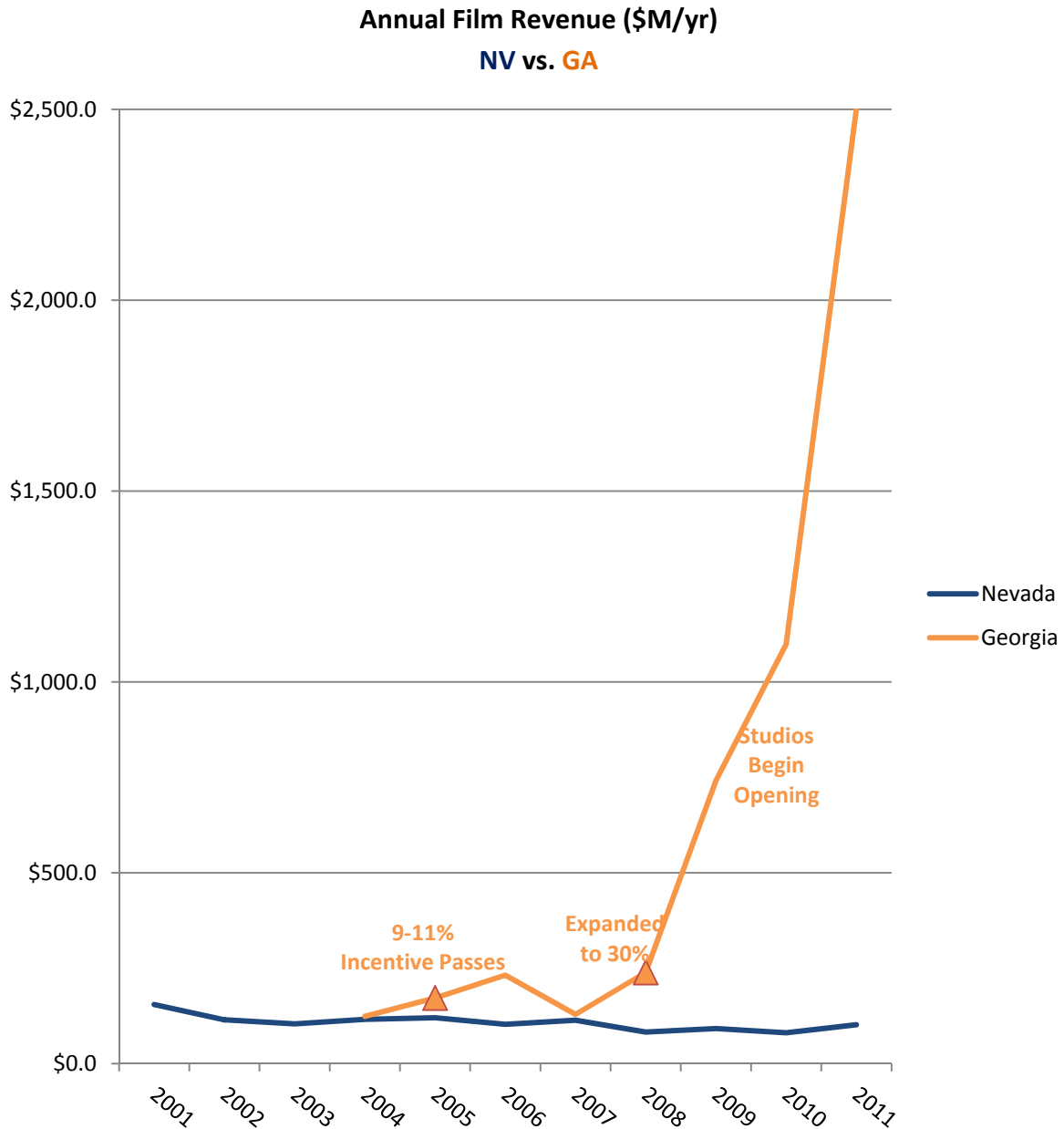
**Colorado**

- 2006 Introduced a 10% rebate to try to stem the business loss bleeding to UT, NM & AZ.
- 2011 Only [7% of the credits offered were actually redeemed](#).
- 2012 Legislation to [increase the program to 20%](#) was passed in May 2012



## Georgia

- 2005 [Minimal incentives](#) (9-11%) passed. No significant growth for 3 years.
- 2008 Incentive expanded to 20-30%, studios began construction
- 2010 [Raleigh Studios](#) opened, State industry passed \$1B for the first time
- 2011 Became the first state outside of CA & NY to [reach \\$2.5 Billion](#) in production  
State properties are [generating significant revenue as filming locations](#)





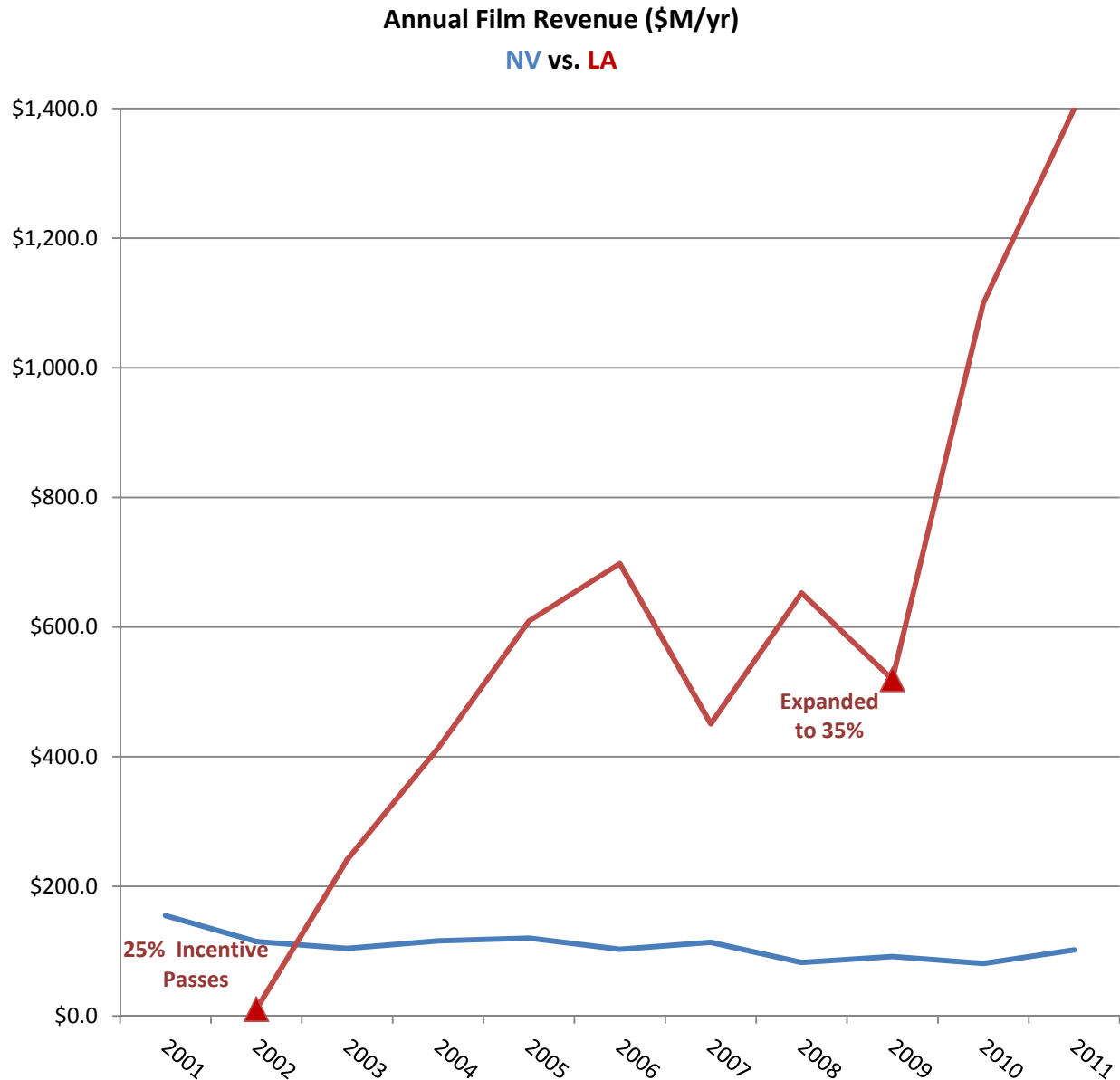
## Louisiana

2002 [Incentive passes at 25%](#).

Production revenues increase 6,600% in 4 years. Multiple stages constructed in New Orleans, Shreveport & Baton Rouge.

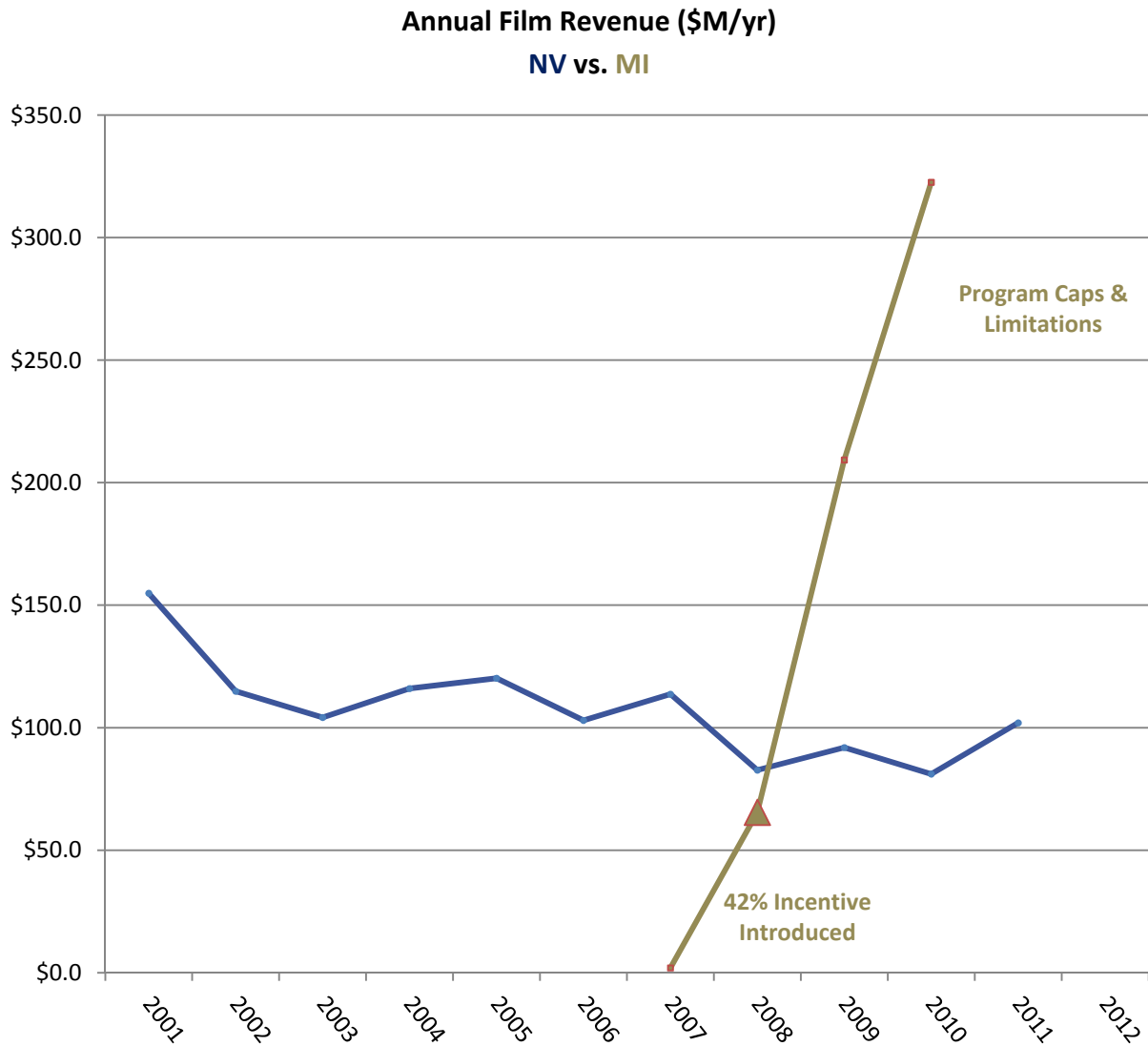
2009 Top incentive [increased to 35%](#). Revenues triple in 2 years, [Second Line Stages](#) opens  
Hollywood stars begin buying additional homes in Louisiana

2012 [New visual effects studio](#) opening



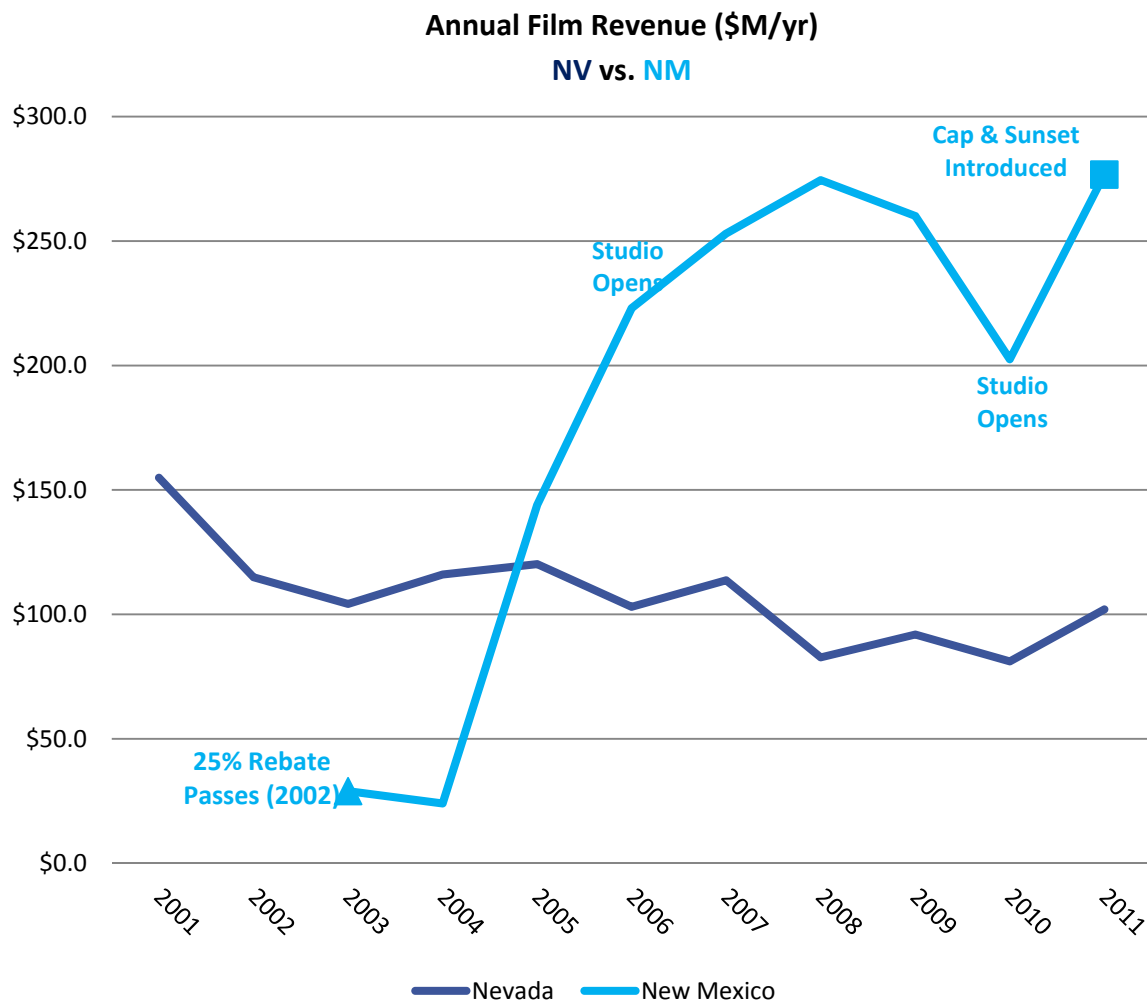
## Michigan

- 2008 Incentive passes, leading to 3 years of unbridled growth
- 2009 A total of [10 studios](#) are open, under construction or in planning
- 2011 Governor imposes [\\$25M annual program cap](#), leading to productions leaving the state and studios closing en masse.
- 2012 Raleigh Studios Pontiac [nearing default](#)  
State considering [doubling the program cap](#) for 2013



## New Mexico

- 2002 Incentives introduced at 25%.  
854% increase in production over 9 years. Equates to billions in economic impact
- 2006 [Albuquerque Studios](#) begins operations  
NM tourism adds 4.3% more visitor trips/year and 1.2% longer stays. This adds 3,827 new jobs in the tourism sector alone
- 2010 [I-25 Studios](#) built
- 2011 Governor caps the program, hints at a sunset clause and other limitations. Multiple big-budget [productions abandon the state](#), costing the state 20% of industry jobs.
- 2012 [Sony Pictures Imageworks closes](#) amid uncertainty on the future of the program



**Texas**

2006 [\\$5M state grant](#) & planning for [Austin studios](#)

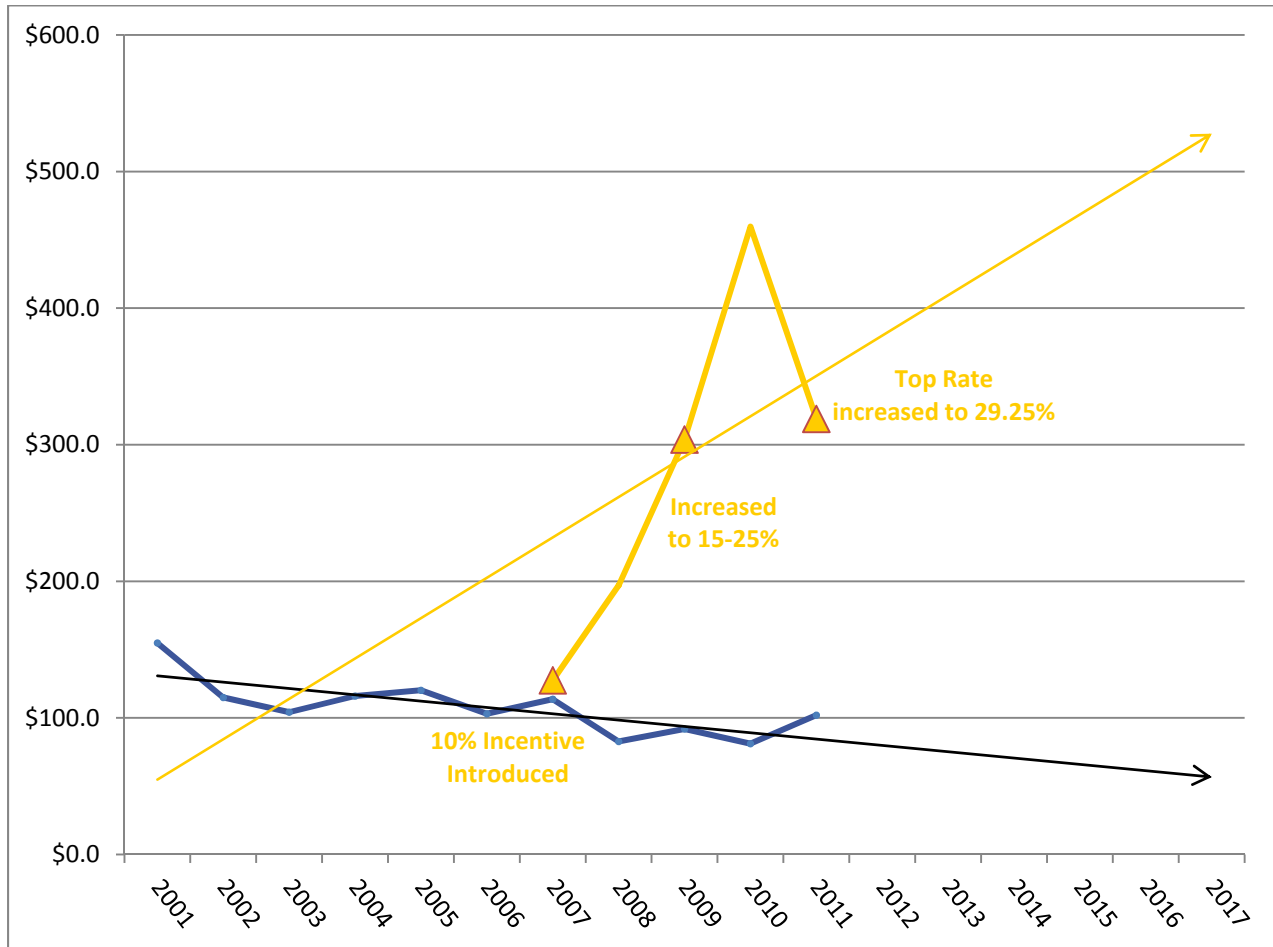
2007 10% transferrable tax credit passed.

2009 Program expanded to 15-25%

2011 Top rate increased to 29.25%. Austin Studios opens, along with [Spiderwood Studios](#)

**Annual Film Revenue (\$M/yr)**

**NV vs. TX**



## Utah

2004 Incentives introduced at 10% with a sunset clause.

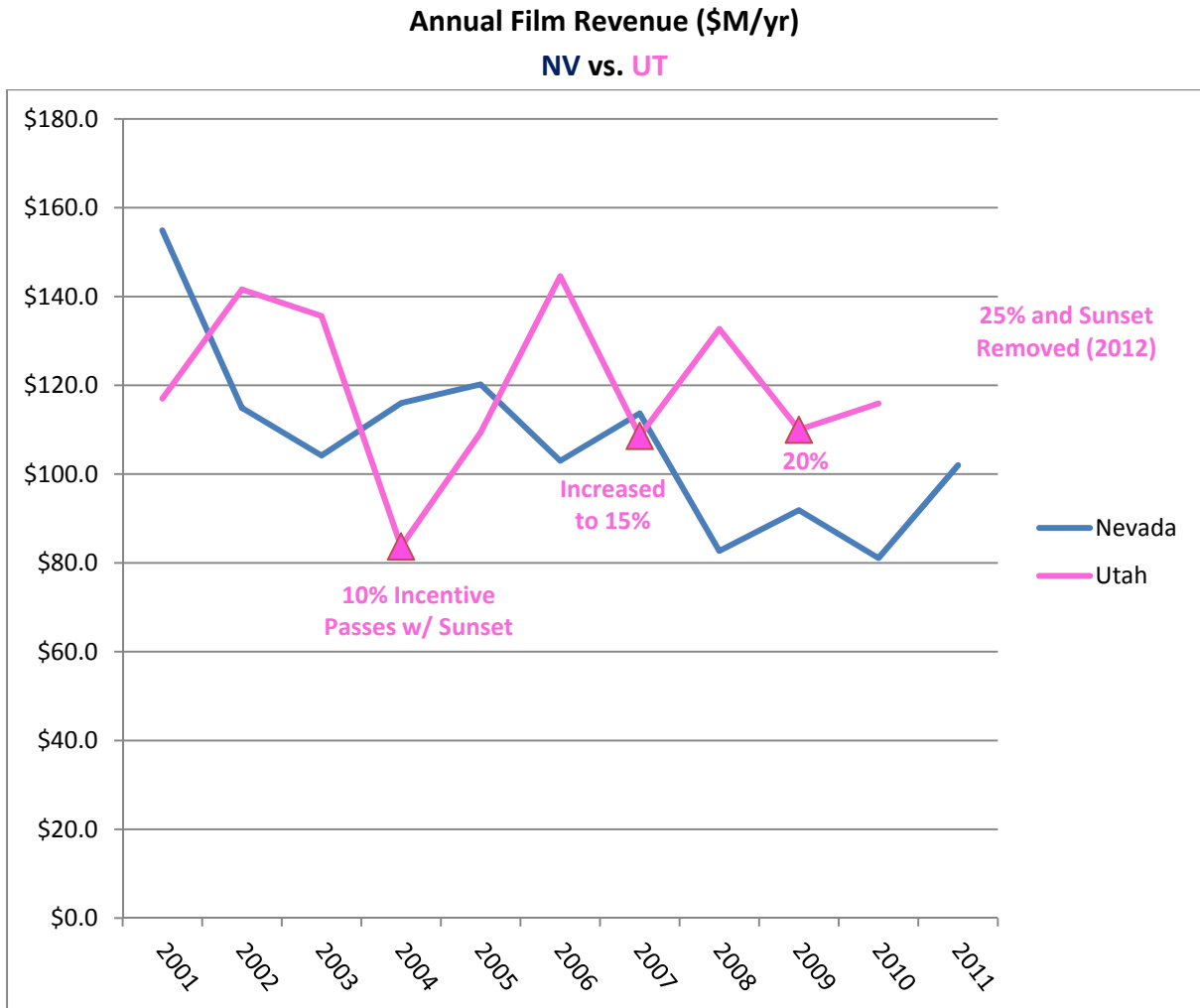
2007 Incentives increased to 15%

2010 Incentives increased to 20%

Industry sees a modest increase (38.5% over 7 years)

2012 Incentives reach 25% to match surrounding states, and the sunset clause is removed.

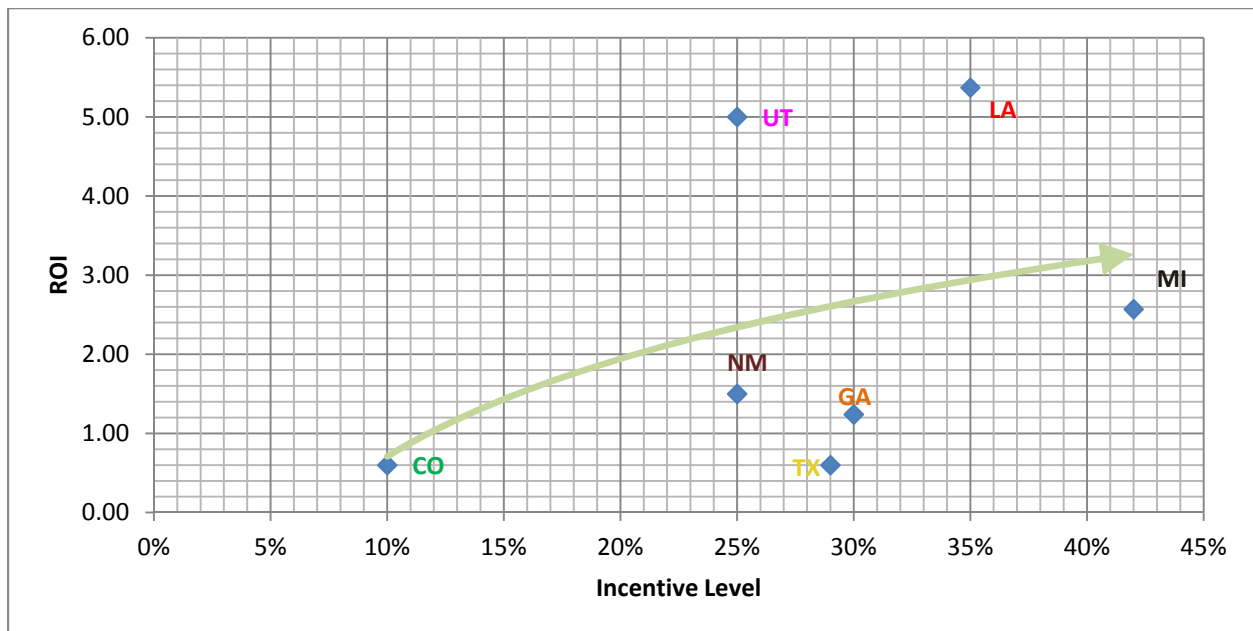
The state instantly sees a [150% increase in the number of productions](#).



## ANALYSIS

- Investors tend to prioritize tax savings over other location considerations.
- The best performing programs (both for industry revenue and local jobs created) offer incentives between 25-42%. Programs above 30%, however, tend to be unsustainable.
- GA is currently taking the lion's share, offering a 30% incentive and enjoying a 2011 highpoint of \$2.5B in state film & television productions.
- The highest percentage increase was LA, climbing 13,233.3% from \$10.5M to \$1.4B in just 9 years. Their greatest climb began in 2009, when their incentive increased to 35%.
- The 2 most ineffective programs were CO and AZ. While they had structures similar to the other states', their primary hindrances to success were the incentive level (10-20%) and a sunset clause (AZ). Research shows that sunsets, caps and doubts about a program's future caused producers to move their productions to other states with more reliable and predictable programs. These changes cause studio facilities to close and employees to move on to greener pastures.

**State Program ROI**  
(1.00 = \$1 returned to tax base for every \$1 credit)



- Of the 8 states compared, 7 released their ROI, showing an average of 2.41. There was no specific correlation between program level and ROI. Nevada's ROI will likely be 1.58 or greater, depending on magnitude of the program's tourism impact.

- Although all states received some boost in [tourism](#) from on-screen advertising, there was not sufficient data to create an apples-to-apples interstate comparison. The [Annals of Tourism](#) calculates that advertising a location in a movie increases tourism-related spending in the area by 54% over a period of 4 years. The E&Y report shows an average of 31.6%.
- Most states with transferrable tax credits have seen institutional buyers (such as casinos, insurance companies, utilities or retirement funds) negotiate 10-20% discounts when buying transferrable credits. A credit for 15% of the film's budget might then sell for an effective savings rate to the filmmaker of only 11-13%. That is further reduced by not all production expenses being creditable (like out-of-state talent). Starting with a low rate (below 25%) severely limits the effectiveness and attractiveness of the program.

## NEVADA'S CURRENT SITUATION

- From 2001 to 2012, Nevada saw a 42.7% decline in production revenue. As shown by the trend lines on the state-by-state graphs, Nevada's industry (and market share) will continue to shrink without an adequately competitive film incentive.
- One of the few incentives Nevada currently offers is a waiver on hotel room taxes for stays over 30 days. This incentive is counter-productive, as it only motivates productions to bring more out-of-state employees into town. This costs Nevada jobs, and it deprives the tax base of revenue needed to make a film incentive fiscally positive.
- Nevada's infrastructure and crew base thrive most on feature films & television series with budgets between \$1M - \$20M. Our incentive program should target these productions.
- Comparing the 12 months prior to its release to the 12 months after, "The Hangover" contributed to an 8.5% annual increase in Las Vegas visitor volume, along with a 10.5% bump in Clark County Gaming Revenue. Nevada already has such a huge tourism draw that it is doubtful we will see increases greater than this from a new incentive program. The massive tax base infusion gained from only a 1% increase in Nevada tourism, however, would be enough to make the program fiscally positive at the 25% credit level. The hospitality industry and the LVCVA can also be expected to use the new influx of on-screen promotion/advertising in conjunction with their other campaigns.
- Based on other states' histories, we can expect one or more privately-funded studios to open (likely in Las Vegas) within 1-2 years of passage. Additional facilities can be expected in Las Vegas and Reno shortly thereafter.

## NEVADA'S OPTIONS

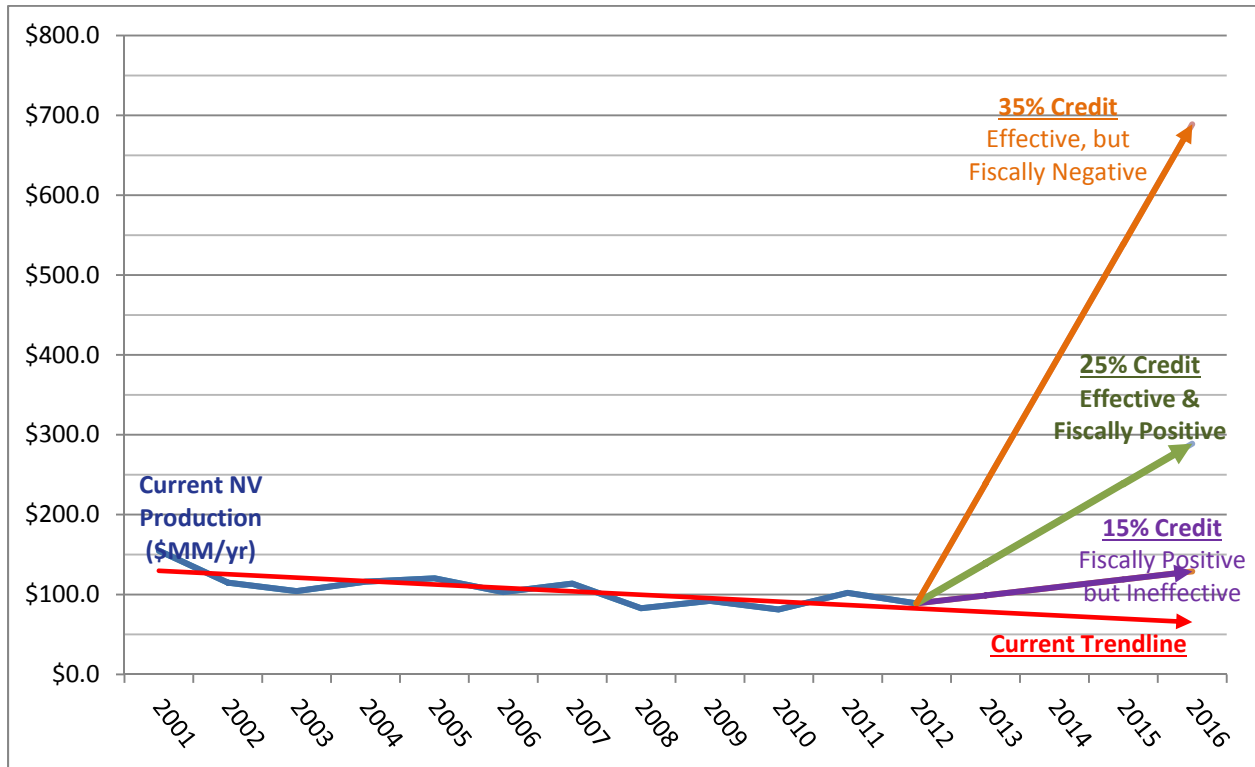
Most legislators from all parties are in favor of a Nevada film incentive to level the economic playing field with our neighbors and build up our employment base. Parties also agree that a transferrable tax credit is the only incentive form that will work within the structure of Nevada law. Our legislators and economists must now agree on the proper credit level.

- A. A Nevada incentive at **15%** (realistically 11-13% effective rate after discount & commission) will be as ineffective as Colorado's old 10% rebate program. It will likely draw an additional \$20-50M in small productions to Nevada, mostly as 1-2 day commercial shoots. A 15% program, however, will do little to create long-term jobs or build infrastructure.
- B. A **25%** transferrable tax credit would theoretically bring \$200-\$400M into the state, along with long-term jobs and infrastructure. Discounting this to an effective rate of 20-22% is acceptable to a producer looking for incentives. It's close enough to New Mexico's 25% that Nevada's other advantages (locations, low tax structure, 24/7 entertainment & proximity to Los Angeles) will make up the difference in competitiveness.
- C. A Nevada program at **35%** would likely draw \$500M - \$1B in productions. It would, however, likely have a negative fiscal impact and prove unsustainable. It would attract the wrong kind of productions (i.e. mega-budget blockbusters) to Nevada, and we would not have the crew base to handle the business. It would also set off a bidding war against NM and UT (a "race to the bottom") that we could not win and therefore should not wage.

Nevada's primary competitors have found that 25% is the sweet spot for attracting medium-size productions, long-term jobs and infrastructure, while still keeping the program fiscally positive and beneficial to feeder industries.



**Nevada Film & Television Production Industry (\$MM/yr)  
2013-2016 (Predicted)**



A 25% incentive is both the most common level and also the minimum at which Nevada “is at least in the game,” says [Executive Producer Justin Levine of Stardust Pictures](#). Nevada’s fledgling infrastructure and crew base will grow organically with an incentive that is adequately attractive to its targeted users. 25% is the ideal incentive level at which Nevada should start its program correctly.

A 25% transferrable tax credit for infrastructure spending (i.e. stages) should also be explored for viability, along with revisiting a 100% credit toward the use of state properties as filming locations. These may provide extra incentive to compete against GA’s 30% and LA’s 35%.

It is also recommended that the 30+ day room tax exemption currently in place should be revoked. This will discourage productions from bringing in more out-of-state labor than is necessary. The increase in state revenue from those room taxes should more than cover the estimated 2 full-time state employees it would take to administer this program.

## APPENDIX 1 - SOURCES

### Compilation Studies:

- Earnst & Young report:  
[http://www.ey.com/Publication/vwLUAssetsPI/Evaluating\\_the\\_effectiveness\\_of\\_state\\_film\\_tax\\_credit\\_programs/\\$FILE/1203-1342731%20Motion%20Picture%20assoc.%20film%20credit%20study.pdf](http://www.ey.com/Publication/vwLUAssetsPI/Evaluating_the_effectiveness_of_state_film_tax_credit_programs/$FILE/1203-1342731%20Motion%20Picture%20assoc.%20film%20credit%20study.pdf)
- LVCVA Statistics: <http://www.lvcva.com/stats-and-facts/visitor-statistics/>
- MPAA state-by-state incentives list: <Http://www.mpa.org/policy/state-by-state>
- Nevada Film Office: <http://www.NevadaFilm.com>
- Pew Institute article on transferrable tax credits:  
<http://www.pewstates.org/projects/stateline/headlines/tax-breaks-for-sale-transferable-tax-credits-explained-85899436534>
- Tax Foundation Counter-Argument:  
<Http://www.taxfoundation.org/publications/show/28169.html>

### State Studies & Articles:

- AL 2010: <http://alabamafilm.org/2010/filmmakersincentives2.shtml>
- AZ 2009:  
[Http://www.azproduction.com/mainpages/resources/FINAL%20MOPIC%20Report%207\\_24\\_091.pdf](Http://www.azproduction.com/mainpages/resources/FINAL%20MOPIC%20Report%207_24_091.pdf)
- AZ 2012: [http://azstarnet.com/news/local/film-tax-incentive-bill-goes-down/article\\_7623e4c7-830c-5fae-9259-f8702b4bf329.html](http://azstarnet.com/news/local/film-tax-incentive-bill-goes-down/article_7623e4c7-830c-5fae-9259-f8702b4bf329.html)
- AZ (Phx) 2012: <Http://phoenix.gov/econdev/filmphx/econimpact.html>
- CA 2012:  
[Http://www.headwayproject.org/downloads/Headway\\_Entertainment\\_Report.pdf](Http://www.headwayproject.org/downloads/Headway_Entertainment_Report.pdf)
- CO 2003: <Http://leeds.colorado.edu/asset/brd/filmimpact.pdf>
- CO 2008:  
<http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1239161151822&ssbinary=true>
- CO 2009:  
[Http://www.coloradofilm.org/website/colorado/var/custom/File/Leeds%20School%20of%20Business%20Summary%20of%20the%20Impact%20of%20Film%20Incentives%20\(2009\).pdf](Http://www.coloradofilm.org/website/colorado/var/custom/File/Leeds%20School%20of%20Business%20Summary%20of%20the%20Impact%20of%20Film%20Incentives%20(2009).pdf)
- CO 2011: [http://kentlambert.com/Files/CU\\_Leeds\\_Film\\_Incentives\\_Study.pdf](http://kentlambert.com/Files/CU_Leeds_Film_Incentives_Study.pdf)
- CO 2011: [Http://www.denverpost.com/business/ci\\_18396670](Http://www.denverpost.com/business/ci_18396670)

- CT 2010: [Http://www.ct.gov/ecl/lib/ecl/decd sb 501 sec 27 report 12-30-2010 final.pdf](http://www.ct.gov/ecl/lib/ecl/decd sb 501 sec 27 report 12-30-2010 final.pdf)
- FL 2011: [Http://www.floridajobs.org/about%20awi/FY2010-2011%20Annual%20Entertainment%20Industry%20Financial%20Incentive.pdf](http://www.floridajobs.org/about%20awi/FY2010-2011%20Annual%20Entertainment%20Industry%20Financial%20Incentive.pdf)
- GA general info: [Http://www.georgiaencyclopedia.org/nge/ArticlePrintable.jsp?id=h-3521](http://www.georgiaencyclopedia.org/nge/ArticlePrintable.jsp?id=h-3521)
- GA 2009: [Http://www.investatlanta.com/pressRoom/documents/FilmindustryMay17.pdf](http://www.investatlanta.com/pressRoom/documents/FilmindustryMay17.pdf)
- GA 2010: <http://voices.yahoo.com/georgia-film-tax-cuts-spark-movie-boom-7329534.html>
- GA 2011: [http://www.stop-runaway-production.com/wp-content/uploads/2009/07/Georgia-Executive-Summary\\_Feb28.pdf](http://www.stop-runaway-production.com/wp-content/uploads/2009/07/Georgia-Executive-Summary_Feb28.pdf)
- GA 2011: [Http://www.georgiatrend.com/November-2011/Ka-Ching-Crunching-The-Movie-Numbers/](http://www.georgiatrend.com/November-2011/Ka-Ching-Crunching-The-Movie-Numbers/)
- IA 2010: [Http://www.showmedaily.org/2010/10/film-tax-credit-programs.html](http://www.showmedaily.org/2010/10/film-tax-credit-programs.html)
- ID 2006: [http://cobe.boisestate.edu/cci/files/2009/04/idaho-film-industry-study-final-revised-12.17.06\\_1.pdf](http://cobe.boisestate.edu/cci/files/2009/04/idaho-film-industry-study-final-revised-12.17.06_1.pdf)
- LA 2011: <http://www.louisianaeconomicdevelopment.com/key-industries/entertainment.aspx>
- LA 2011: [Http://www.nbc33tv.com/entertainment/cajun-hollywood/louisiana-film-industry-sees-another-record-breaking-year](http://www.nbc33tv.com/entertainment/cajun-hollywood/louisiana-film-industry-sees-another-record-breaking-year)
- LA 2012: <http://www.forbes.com/sites/adrianalopez/2012/08/10/a-new-economic-report-surfaces-but-it-could-have-a-hollywood-south-ending/>
- LA 2012: <http://ebrsouth.wafb.com/news/arts-culture/52323-new-visual-effects-studio-will-create-75-jobs>
- MA 2011: [Http://www.mass.gov/dor/docs/dor/news/2011filmincentivereport.pdf](http://www.mass.gov/dor/docs/dor/news/2011filmincentivereport.pdf)
- ME 2008: [Http://www.maine.gov/tools/whatsnew/attach.php?id=118821&an=1](http://www.maine.gov/tools/whatsnew/attach.php?id=118821&an=1)
- MD 2010: [Http://www.mdfilm.org/elements/uploads/2009\\_SAGE\\_Economic\\_Impact\\_Report.pdf](http://www.mdfilm.org/elements/uploads/2009_SAGE_Economic_Impact_Report.pdf)
- MI 2009: [Http://www.filmmacomb.org/documents/MSU\\_Economic\\_Impact\\_Study\\_269263\\_7.pdf](http://www.filmmacomb.org/documents/MSU_Economic_Impact_Study_269263_7.pdf)
- MI 2009: [Http://www.usatoday.com/money/media/2009-08-16-michigan-movies\\_N.htm](http://www.usatoday.com/money/media/2009-08-16-michigan-movies_N.htm)
- MI 2009: [http://detroit.about.com/od/jobsbusiness/a/Movie\\_studios.htm](http://detroit.about.com/od/jobsbusiness/a/Movie_studios.htm)
- MI 2011: [http://www.huffingtonpost.com/2011/11/17/michigan-film-incentive-jobs\\_n\\_1098247.html](http://www.huffingtonpost.com/2011/11/17/michigan-film-incentive-jobs_n_1098247.html)
- MI 2012: [http://www.huffingtonpost.com/2012/05/24/michigan-film-industry-additional-25-million-in-2013-budget\\_n\\_1542415.html](http://www.huffingtonpost.com/2012/05/24/michigan-film-industry-additional-25-million-in-2013-budget_n_1542415.html)
- MI 2012: <http://www.reelchicago.com/article/raleigh-studios-due-default-18-million-bonds>
- NC 2012: [Http://www.charlotteobserver.com/2012/01/17/2933359/nc-shows-the-money-and-film-industry.html](http://www.charlotteobserver.com/2012/01/17/2933359/nc-shows-the-money-and-film-industry.html)

- NE 2002: [Http://www.neded.org/files/filmoffice/Complete%20report.pdf](http://www.neded.org/files/filmoffice/Complete%20report.pdf)
- NM 2009: [http://www.sic.state.nm.us/PDF%20files/NM\\_Film\\_Credit\\_Impact\\_Analysis.Final.pdf](http://www.sic.state.nm.us/PDF%20files/NM_Film_Credit_Impact_Analysis.Final.pdf)
- NM 2009: <http://www.bizjournals.com/albuquerque/stories/2009/01/12/daily53.html?page=all>
- NM 2012: <http://www.santafenewmexican.com/localnews/0708filmupdate#.URKjd6U0V8E>
- NM 2012: <http://latimesblogs.latimes.com/entertainmentnewsbuzz/2012/02/sony-imageworks-to-close-new-mexico-viz-effects-unit.html>
- NY 2011: [Http://www.nylovesfilm.com/tax/report\\_on\\_the\\_empire\\_state\\_film\\_production\\_credit\\_deceMBER\\_2011.pdf](Http://www.nylovesfilm.com/tax/report_on_the_empire_state_film_production_credit_deceMBER_2011.pdf)
- OH 2012: [Http://urban.csuohio.edu/publications/center/center\\_for\\_economic\\_development/Film\\_Commission\\_Full\\_Report\\_Final\\_Revised.pdf](Http://urban.csuohio.edu/publications/center/center_for_economic_development/Film_Commission_Full_Report_Final_Revised.pdf)
- OH 2012: [Http://www.stop-runaway-production.com/wp-content/uploads/2009/07/Film\\_Commission\\_Full\\_Report\\_Final\\_Revised-OHIO.pdf](Http://www.stop-runaway-production.com/wp-content/uploads/2009/07/Film_Commission_Full_Report_Final_Revised-OHIO.pdf)
- OK 2011: <Http://stateimpact.npr.org/oklahoma/2011/10/14/what-we-learned-about-film-incentives-at-wednesday%E2%80%99s-tax-credit-task-force-meeting/>
- OR 2007: [Http://www.econw.com/media/ap\\_files/ECONorthwest\\_Economic-Impacts-Film-Industry-Oregon\\_2008.pdf](Http://www.econw.com/media/ap_files/ECONorthwest_Economic-Impacts-Film-Industry-Oregon_2008.pdf)
- PA 2009: <Http://lbfc.legis.state.pa.us/reports/2009/35.PDF>
- RI 2010: <Http://www.film.ri.gov/MazzeStudy.pdf>
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