



TEXAS' PRODUCTION INCENTIVES AT A GLANCE
September 1, 2023 — August 31, 2025



TEXASFILMCOMMISSION.COM

ABOUT THE TEXAS PRODUCTION INCENTIVES

The Texas Moving Image Industry Incentive Program provides cash grants to qualifying projects based on their eligible Texas spend. Our well-established infrastructure includes experienced crew and talent, diverse locations, facilities and support services. Up-front savings include sales tax exemptions, hotel occupancy tax exemptions, and refunds on taxes for fuel used off-road. With these factors combined, projects made in Texas consistently see savings towards the bottom line.

2.5% ADDITIONAL GRANT AWARD

Projects may be eligible to apply for a single additional grant equal to 2.5% of total in-state spending. The bonus must be selected at the time of application and cannot be added retroactively. A project may select only one of the following options to achieve the uplift:

- Completing 25% of total Filming Days in Underutilized or Economically Distressed Areas (UEDAs).
- Demonstrating that 5% of the combined total of paid crew and paid cast, including extras, are Texas Resident Veterans.
- Expending 10% of the total eligible in-state spending on eligible expenditures during postproduction.

See the Texas Film Commission website for more details and a map of areas that qualify as UEDAs.

FILM & TELEVISION

Feature Films	Webisodes	Interstitial Television Programming
Television Series	Television Episodes	Television Pilots
Miniseries	MOWs	Documentaries

Base Incentive Rate	5% - 20%
Additional Grant Award	2.5%
Minimum In-state Spend	5% for \$250,000 - \$1 million 10% for \$1 million - \$3.5 million 20% for \$3.5 million+
Qualifying Expenses	In-State Wages, Vendor Expenditures and Petty Cash
Per Project Cap	None
Qualified Labor	First \$1 million of each Texas Resident
Program Qualifications	55% of paid crew and 55% of paid cast, including extras, must be Texas Residents 60% of the total production must be completed in Texas

ANIMATION

For Film & Television and Commercials

Project Type	Film & Television	Commercials
Base Incentive Rate	5% - 20%	5% - 10%
Additional Grant Award	2.5%	2.5%
Minimum In-state Spend	5% for \$250,000 - \$1 million 10% for \$1 million - \$3.5 million 20% for \$3.5 million+	5% for \$100,000 - \$1 million 10% for \$1 million+
Qualifying Expenses	In-State Wages, Vendor Expenditures and Petty Cash	
Per Project Cap	None	
Qualified Labor	First \$1 million of each Texas Resident	
Program Qualifications	55% of combined paid crew and cast, including extras, must be Texas Residents 60% of the total production must be completed in Texas	

VIDEO GAMES & EXTENDED REALITY (XR)

Computer Console	Mobile Electronic Device Handheld Console	Browser or Web Based Console Stand-Alone Arcade	Interactive Media XR (AR, MR, VR)
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Base Incentive Rate	5% - 20%
Additional Grant Award	2.5%
Minimum In-state Spend	5% for \$100,000 - \$1 million 10% for \$1 million - \$3.5 million 20% for \$3.5 million+
Qualifying Expenses	In-State Wages, Vendor Expenditures and Petty Cash
Per Project Cap	None
Qualified Labor	First \$1 million of each Texas Resident
Program Qualifications	55% of paid employees must be Texas Residents 60% of the total production must be completed in Texas

COMMERCIALS

National Commercials	Regional Commercials	Series of Commercials	Infomercials
Interstitial Advertising	Music Videos	Educational Videos	Instructional Videos

Base Incentive Rate	5% - 10%
Additional Grant Award	2.5%
Minimum In-state Spend	5% for \$100,000 - \$1 million 10% for \$1 million+
Qualifying Expenses	In-State Wages, Vendor Expenditures and Petty Cash
Per Project Cap	None
Qualified Labor	First \$1 million of each Texas Resident
Program Qualifications	55% of combined paid crew and cast, including extras, must be Texas Residents 60% of the total production must be completed in Texas

REALITY TELEVISION

Nationally Syndicated Reality Series	Nationally Syndicated Contest or Game Shows
Nationally Syndicated Talk Shows	

Base Incentive Rate	5% - 10%
Additional Grant Award	2.5%
Minimum In-state Spend	5% for \$100,000 - \$1 million 10% for \$1 million+
Qualifying Expenses	In-State Wages, Vendor Expenditures and Petty Cash
Per Project Cap	None
Qualified Labor	First \$1 million of each Texas Resident
Program Qualifications	55% of total paid crew and cast, including extras, must be Texas Residents 60% of the total production must be completed in Texas

See the Texas Film Commission website for information about Visual Effects projects.

APPLICATION DEADLINE

The Texas Film Commission must receive the required application documents by the following timetable:

Earliest Application Deadline	Latest Application Deadline
No earlier than 180 days prior to the first day of production	No later than 5 PM Central Time on the 5th business day prior to the first day of production

APPLICATION DOCUMENTS

The Texas Film Commission must receive the following information within the required application deadline:

1. A Qualifying Application Form, to be completed and submitted online. To request a link to the online form, please email the TFC Incentive Department
2. An itemized budget detailing only estimated Texas expenditures, submitted online; and
3. A content document, submitted online:
 - Feature films and television programs (except episodic television series) should submit a complete script.
 - Episodic television series should submit a complete script of the first episode to be filmed in Texas.
 - Animation and visual effects projects for feature films and television programs should submit a complete script.
 - Animation and visual effects projects for commercials, educational videos and instructional videos should submit a complete script, storyboard or detailed outline/summary of content.
 - Video game and XR projects should submit a brief summary of game content providing sufficient detail concerning the themes, settings, story, characters and events.
 - Commercials, educational videos and instructional videos should submit a complete script, storyboard or detailed outline/summary of content.
 - Reality television projects should submit a detailed treatment or outline/summary of program content.

In addition to an examination of minimum requirements and a review of content, the Qualifying Application Form will be examined in light of the following criteria to assess the potential magnitude of the economic impact of a project in the State of Texas: **(i)** the financial viability of the Applicant and the likelihood of successful project execution and planned spending in the State of Texas; **(ii)** proposed spending on existing state production infrastructure (such as soundstages and industry vendors); **(iii)** the number of Texas jobs estimated to be created by the project; **(iv)** the ability to promote Texas as a tourist destination through the conduct of the project and planned expenditure of funds; **(v)** the magnitude of estimated expenditures in Texas; and **(vi)** whether the project will be directed or produced by an individual who is a Texas Resident (where the term "produced by" is intended to encompass a non-honorary producer with direct involvement in the day-to-day production of the project, but above the level of line producer)

ADDITIONAL TAX EXEMPTIONS

Projects may also qualify for the following tax exemptions administered by the Comptroller's Office:

- Up-front 6.25% - 8.25% Sales Tax Exemptions on most items rented, leased or purchased for direct use in production.
- Possible refund from the 6% State Occupancy Tax for hotel rooms occupied for more than 30 consecutive days.
- Refunds on fuel taxes paid on fuel used off-road in generators, boats or in unlicensed vehicles, such as tractors.



For additional information about the Texas Moving Image Industry Incentive Program, please visit our website:

[TEXASFILMCOMMISSION.COM](https://www.texasfilmcommission.com)

Or, if you have questions, call us at **512-463-9200** or e-mail us at film incentive@gov.texas.gov.

This brochure is presented in a summary format. It is not an exhaustive presentation of the Texas Production Incentives and is qualified entirely by reference to the authorizing statute and program rules.