Current Status of "Big Sky on the Big Screen" Act

KEY: PURPLE-Montana
GREEN-States with incentives better than Montana
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(***Legislation pending in Wyoming; passed out of committee on a 9 to 1 vote)

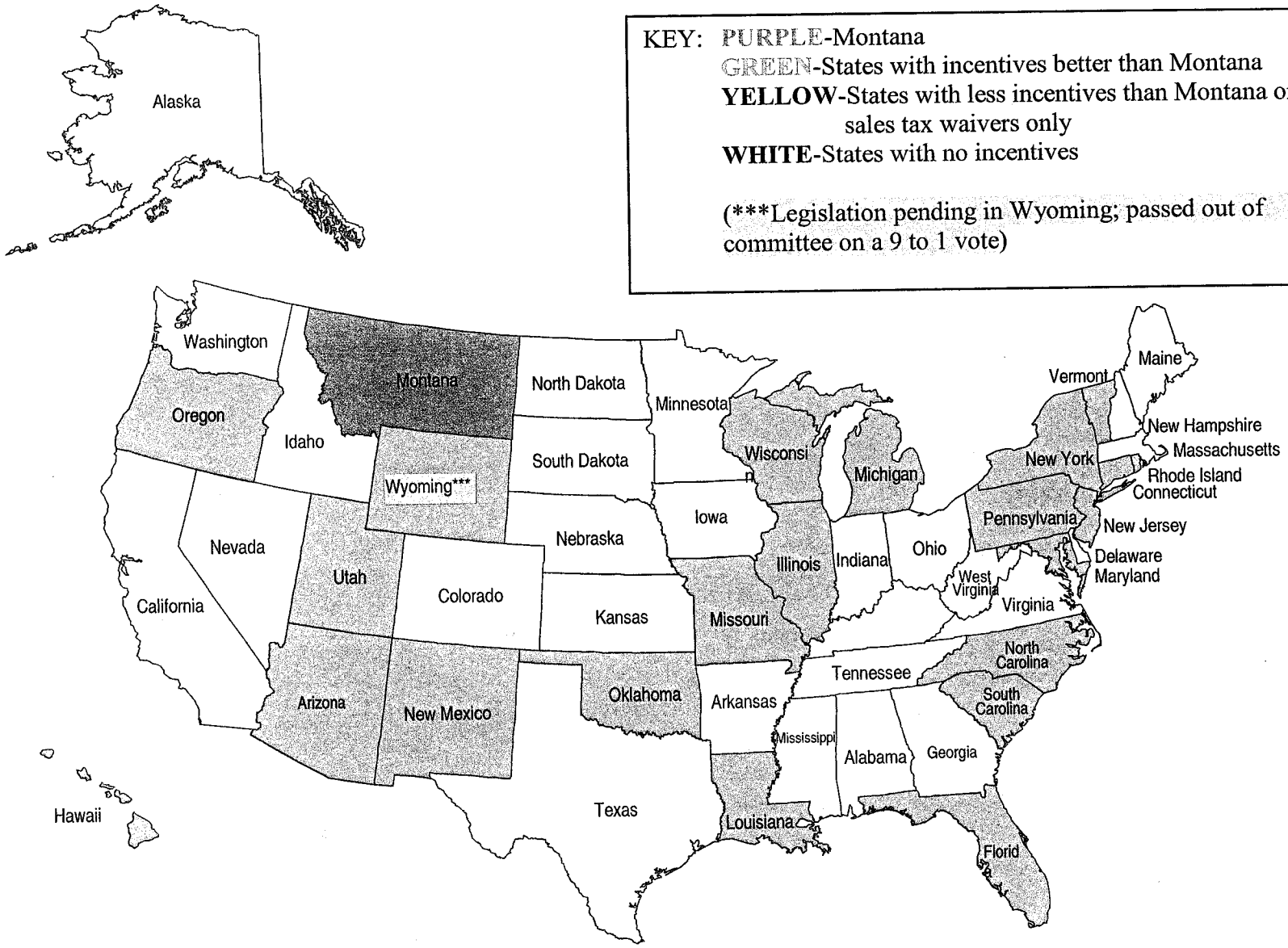

EXHIBIT 3
DATE 1.19.07
HB 40

Montana's Film Incentive Ranking - with and without HB 40

STATE	% for Expenditures	% for Labor	Type	Minimum Spend	CAP	Sales Tax Exemption	Other Highlights
1. South Carolina	30	20	Rebate	$1,000,000	None Stated	Waived	30 Days Cash
2. New Mexico	25	25	Rebate	None Stated	None Stated	Waived	No Interest Film Investment Loan
3. Connecticut	30	30	Sellable Tax Credit	$50,000	None Stated	Waived	
4. Wisconsin	25	25	Refundable Tax Credit	None Stated	None Stated	Waived	Also a 25% investment tax credit
5. Illinois	20	20	Sellable Tax Credit	$100,000	None Stated		
6. Louisiana	25	10	Sellable Tax Credit	$300,000	None Stated		
7. Pennsylvania	20	20	Rebate	60% Budget/ex Post	$10,000,000 per year	Waived	
8. Hawaii	20	20	Refundable Tax Credit	$200,000	$8,000,000		
9. New Jersey	20	20	Sellable Tax Credit	60% Budget/ex Post	$10,000,000 per year	Waived	
10. Michigan	12%-20%	12%-20%	Rebate	$200,000	$7,000,000 per year		
11. Arizona	up to 20%	up to 20%	Sellable Tax Credit	$250,000	$5,000,000	50% of 5% waived	
12. North Carolina	15%	15	Refundable Tax Credit	$250,000	$$7,500,000	1% Cap	
13. Florida	15	15	Rebate	$850,000	$2,000,000		
14. Wyoming **	12/ 15 if set in WY	12/ 15 if set in WY	Grant	$500,000	$1,000,000		pending- good chance of passing
15. Oklahoma	15	15	Rebate	$1,250,000	$5,000,000	Waived	
Montana with HB 40	10	15	Refundable Tax Credit	None	None	No sales Tax	$500 fee
16. Maryland		50	Rebate	$500,000	$2,000,000	Waived	50% of first $25,000 in wages
17. New York	10/+5 in NYC	10/+5 in NYC	Refundable Tax Credit	$3,000,000	None Stated	Waived	
18. Vermont	10	10	Grant	$1,000,000	$1,000,000		Cash Payout
19. Utah	10/12 if set in Utah	10/12 if set in Utah	Rebate	None Stated	$500,000	Waived	$1,000,000 per year
20. Oregon	10	10	Rebate	$1,000,000	$250,000	No sales tax	
21. Missouri	50		Sellable Tax Credit	$300,000	$1,000,000		Only $1,500,000 avalible/year
22. Rhode Island		25	Sellable Tax Credit	$300,000	None Stated		
23. Montana	8	12	Refundable Tax Credit	None	$1,000,000	No sales tax	$500 fee
24. Mississippi	10	10	Rebate/Tax Credit	None Stated	None Stated	7% Waived	
25. Georgia	9	12	Tax Credit	$500,000	None Stated		
26. Washington	20%	20	Discount			Waived	
27. Colorado	10	10	Rebate	$1,000,000	None Stated		Incentive only on spend over 1 mil.
28. West Virginia						Waived	Soft Incentives & River on Demand
29. Delaware						No sales tax	
30. New Hampshire						No sales tax	
31. Alabama						Waived	Legislature looking at incentives
32. Kentucky						Waived	
33. Texas						Waived	
34. Minnesota						Waived	
35. California						Waived	
36. Virginia						Waived	
37. Arkansas						Sales tax rebate	
38. Idaho				$200,000		Sales tax rebate	
39. South Dakota				$250,000		Sales tax rebate	
40. Tennessee				$500,000		Sales tax rebate	
41. Nevada							No income Tax in Nevada
42. Alaska	None						
43. Indiana	None						
44. Iowa	None						
45. Kansas	None						
46. Maine	None						
47. Massachusetts	None						
48. Nebraska	None						
49. North Dakota	None						
50. Ohio	None						
51. Washington D.C.	None						

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Current Status of "Big Sky on the Big Screen" Act
(Comparison of the Western States)

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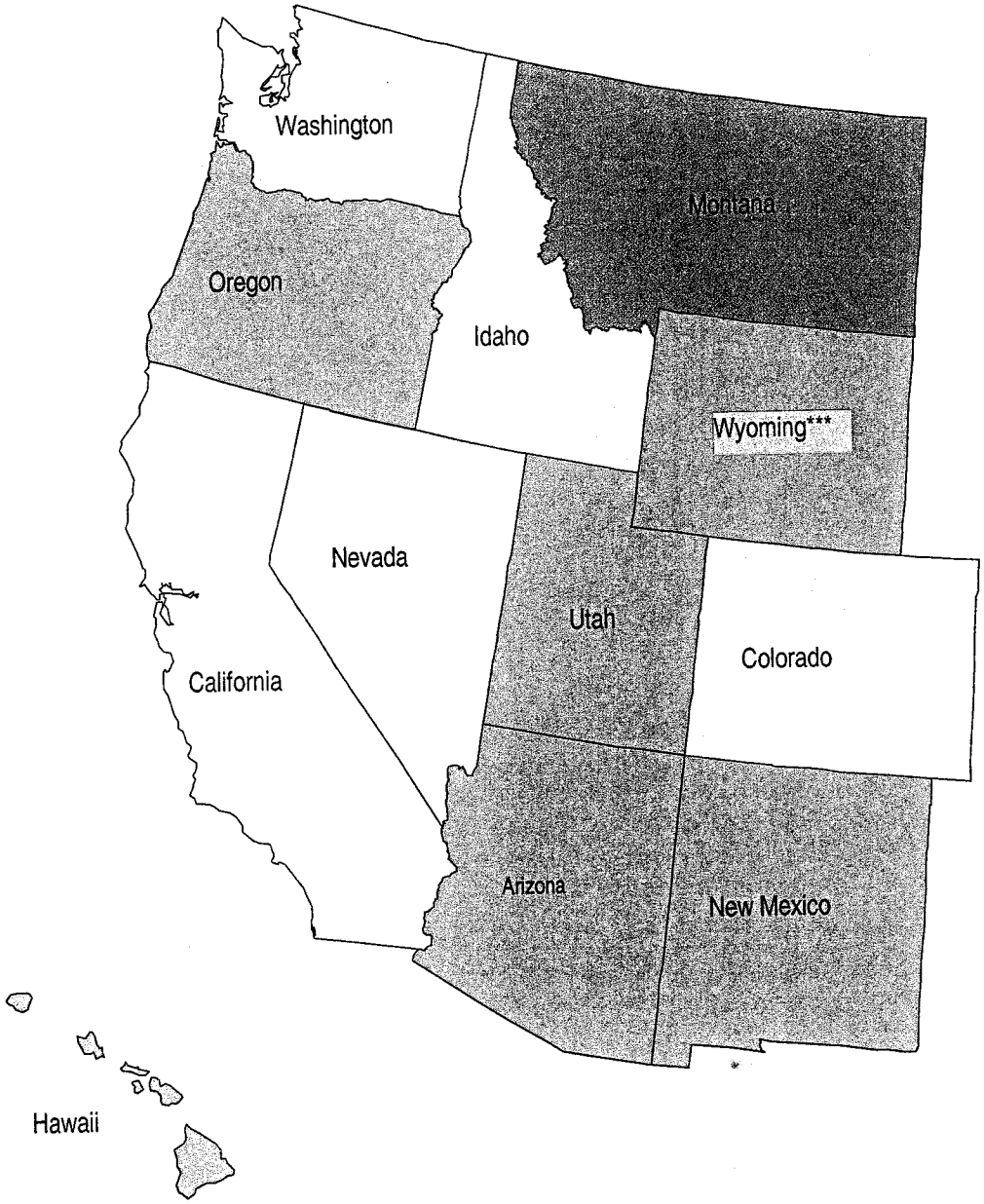

Montana's Status if HB 40 Passes
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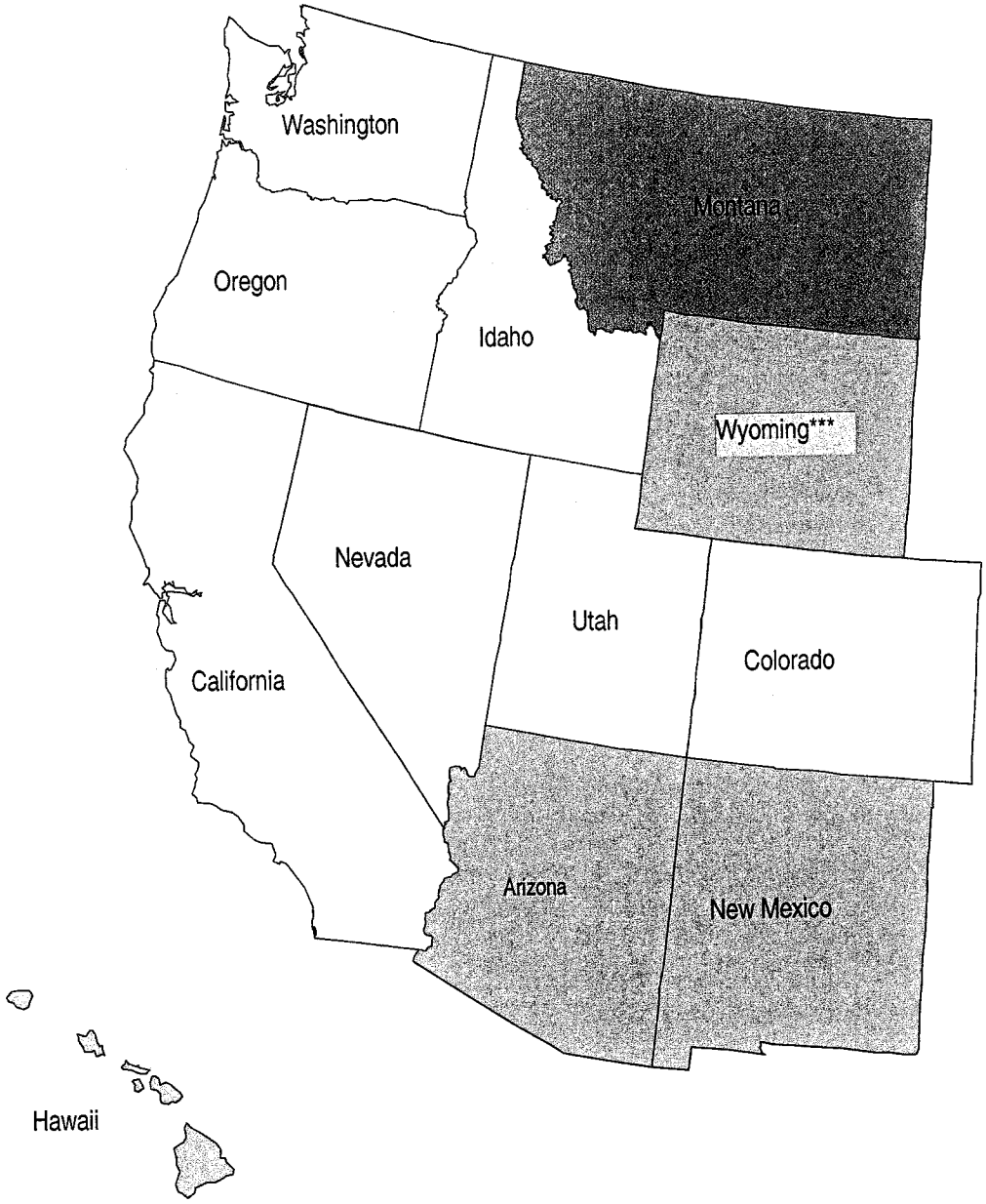

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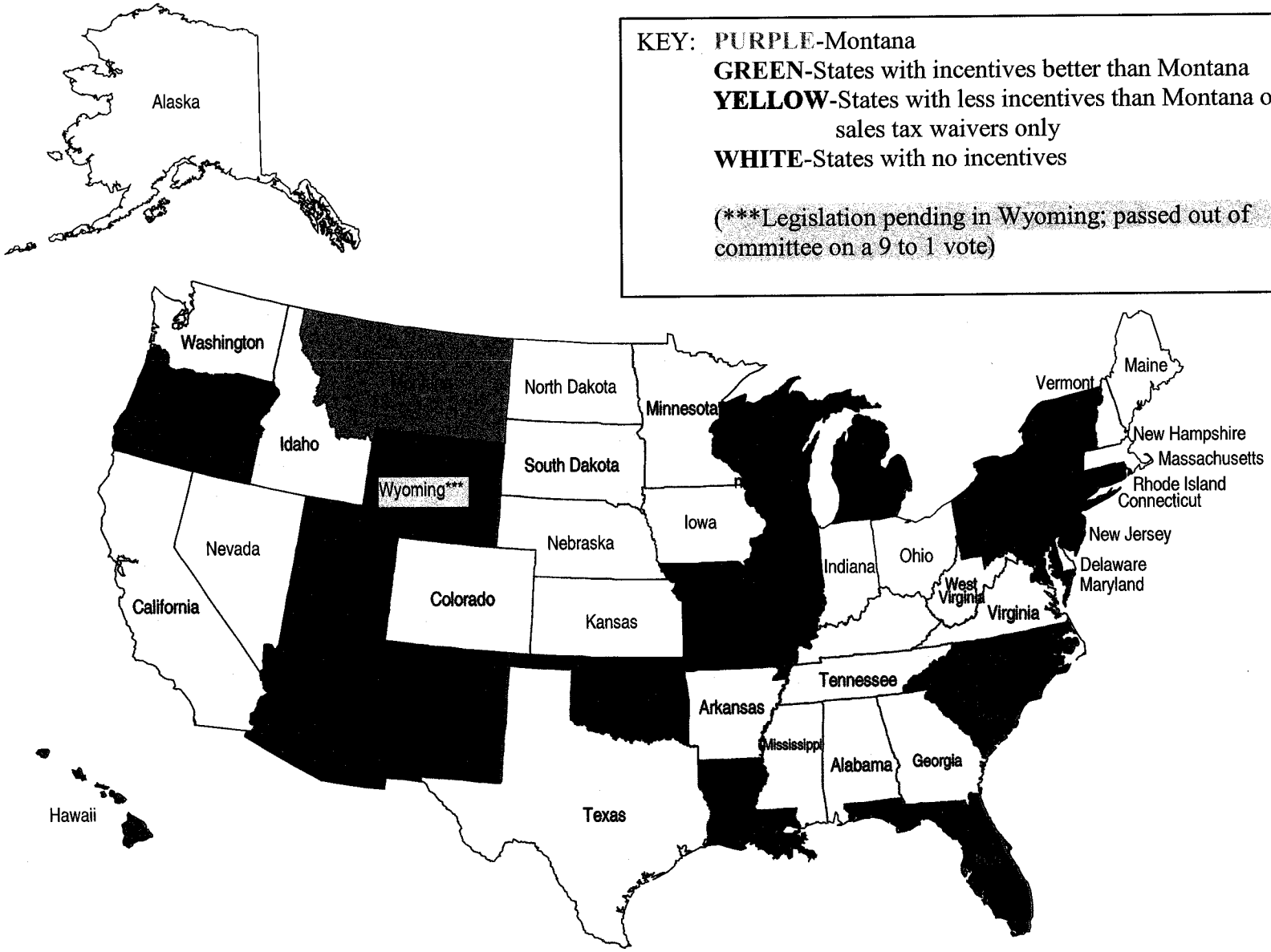

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34. Minnesota						Waived	
35. California						Waived	
36. Virginia						Waived	
37. Arkansas						Sales tax rebate	
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45. Kansas	None						
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