



# Revenue Interim Committee

67th Montana Legislature

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JARET COLES, Staff Attorney  
ALEXIS NEWCOMER, Secretary

TO: Revenue Interim Committee

FROM: Megan Moore, Committee staff

DATE: June 6, 2022

RE: Utah Allows Additional Film Tax Credits for Rural Productions

The Revenue Interim Committee requested information about Utah's expansion of film tax credits for rural productions. The committee receives a report on the economic impact of Montana's MEDIA Act film tax credits each biennium and may make recommendations about the credits.

Utah enacted [Senate Bill 49](#) in 2022 to allow for additional film tax credit certificates for rural productions. For fiscal year 2022, the Utah Governor's Office of Economic Opportunity is authorized to issue \$8,393,700 in tax credit certificates.

SB 49 allows the office to issue an additional \$12 million in tax credit certificates to rural productions for fiscal year 2023. A rural production is a production for which at least 75% of production days occur within a county other than Davis, Salt Lake, Utah, or Weber (the greater Salt Lake City area).

The Utah Film Incentive Program differs from Montana's MEDIA Act in the determination of which productions qualify for incentives. Montana's program is first-come, first-served, while Utah's allows the Office of Economic Opportunity to issue incentives based on anticipated jobs and production days, local cast and crew wages, ability to highlight Utah as a tourist destination, the extent to which the project reflects positively on Utah, and other economic factors.<sup>1</sup>

<sup>1</sup> "Film Incentive FAQ," Utah Film Commission, available from <https://film.utah.gov/incentive-faq/>, accessed June 2, 2022.