



California's Expanded Film & TV Tax Credit Program Wraps First Year by Adding New/Relocating TV Series

\$230 Million in Credits for Fiscal 2015-16 On-Track to Generate \$1.7 Billion in Spending, Including \$659 Million in Below-the-Line Wages

Hollywood, Calif. – March 9, 2016 – The California Film Commission today announced the third and final round of TV projects selected for the first fiscal year of the state's expanded Film & Television Tax Credit Program 2.0.

A total of five allocation rounds (three for TV, two for feature films and independent projects) have been held throughout the fiscal year. The final application period was February 15-22, and drew 21 TV project applications vying for \$37.6 million in tax credits.

The nine projects announced today include an additional relocating TV series, which makes a total of five series that have relocated to California due to the expanded tax credit program. Also among the approved projects are three new TV series, both of which filmed pilots out-of-state. Rounding out the list are three pilots, and a pair of existing TV series returning to the tax credit program for additional episodes.

"Our success in helping five existing TV series relocate to California in less than a year illustrates the success we're achieving with the expanded tax credit program," said California Film Commission Executive Director Amy Lemisch. "Every new TV series we attract or retain brings long-term, high-wage jobs that would otherwise go elsewhere."

The nine newly-approved TV projects are categorized as follows*:

- Existing TV Series 2 Projects
"American Horror Story" (Season 6) and "Westworld" (additional Season 1 episodes)
- New TV Series 3 Projects
"Good Girls Revolt," "Shooter" and "I'm Dying Up Here"
- Pilots 3 Projects
"Bunker Hill," "Citizen" and "Four Stars"
- Relocating TV Series 1 Project
"Scream Queens"

The relocating series “Scream Queens” filmed its first season in New Orleans, and will start California production in July. It is the second series created/produced by Ryan Murphy and Brad Falchuk to relocate to California with aid of the state’s expanded tax credit program (the first was “American Horror Story”).

In the category for new series, “Good Girls Revolt” and “Shooter” were both picked up from pilots that were filmed out-of-state – the former in New York (where it is set), the latter in Vancouver. In addition, the current pilot for “Four Stars” is set in Tampa, Florida.

“One of the many benefits of filming in California is our wide range of locations that can double for anywhere in the world,” added Lemisch.” It’s great to once again see so many projects – including shows like ‘Four Stars’ and ‘Good Girls Revolt’ -- take advantage of our diverse locations.”

Based on data provided with each application, the nine approved projects announced today will generate an estimated \$313 million in direct in-state spending, including \$121 million in wages to below-the-line crew members.

For the full fiscal year, the expanded tax credit program is on track to generate a total of \$1.7 billion in direct in-state spending, including \$659 million in below-the-line wages. The Film Commission anticipates the figures will grow substantially next year, when the program receives its full \$330 million in annual funding (note funding for the first fiscal year was \$230 million, with an additional \$100 million allocated for the final year of the state’s expiring first-generation tax credit program).

Projects approved for California tax credits are selected based on their jobs ratio score, which ranks each project by wages to below-the-line workers, qualified spending for vendors, equipment, etc., and other criteria. The top 200% ranked projects in each round (i.e., those that would qualify if double the amount of funding was available for the current allocation round) compete for tax credits, while those not selected are placed on the waiting list.

The expanded tax credit program allocates funding in “buckets” for different production categories, including non-independent feature films, independent projects and TV projects. This enables applicants to compete for credits directly against comparable projects.

As has been the case since the state launched its first-generation tax credit program in 2009, the California Film Commission awards tax credits only after each selected project: 1) completes post-production, 2) verifies that in-state jobs were created, and 3) provides all required documentation, including audited cost reports.

The first two application periods for fiscal 2016-17 (which begins July 1, 2016) will be held May 20-27 for TV projects, and June 27 – July 8 for independent and non-independent feature films.

More information about California’s Film and Television Tax Credit Program 2.0, including application procedures, eligibility and program guidelines, is available at <http://film.ca.gov/incentives>.

About California's Film and Television Tax Credit Program 2.0

On September 18, 2014, Governor Brown signed bipartisan legislation to more than triple the size of California's film and television production incentive, from \$100 million to \$330 million annually. Aimed at retaining and attracting production jobs and economic activity across the state, The California Film and TV Tax Credit Program 2.0 also extends eligibility to include a range of project types (big-budget feature films, TV pilots and 1-hr TV series for any distribution outlet) that were excluded from the state's first-generation tax credit program. Other key changes include replacing the prior lottery system with a "jobs ratio" ranking system that selects projects based on wages paid to below-the-line workers, qualified spending (for vendors, equipment, etc.) and other criteria. Program 2.0 also offers an additional five percent tax credit for non-independent projects that shoot outside the Los Angeles 30-mile zone or have qualified expenditures for visual effects or music scoring/track recording.

About the California Film Commission

The California Film Commission enhances California's status as the leader in motion picture, television and commercial production. It supports productions of all sizes and budgets, and focuses on activities that stimulate and preserve production jobs, spending and tax revenues in California. Services include administration of the state's Film & Television Tax Credit Program, permits for filming at state-owned facilities, an extensive digital location library, location assistance and a range of other production-related resources and assistance. More information is available at <http://www.film.ca.gov>.

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* Note the list will likely be revised, as applicants may withdraw from the program and their tax credits reassigned to projects currently on the wait list.

California Film & TV Tax Credit Program 2.0

Program Year 1 - Allocation # 5 Conditionally Approved Projects

	Production Title	Company Name	Production Type
1	American Horror Story	Twentieth Century Fox Film Corporation	Returning TV Series
2	Bunker Hill	Universal Television, LLC	Pilot
3	Citizen	Paramount Television	Pilot
4	Four Stars	CBS Studios, Inc.	Pilot
5	Good Girls Revolt	Mesquite Productions, Inc.	New TV Series
6	I'm Dying Up Here	Showtime	New TV Series
7	Scream Queens	Twentieth Century Fox Film Corporation	Relocating TV Series
8	Shooter	Paramount Television	New TV Series
9	Westworld	HBO	Returning TV Series