

Motion Picture Production Tax Credit

Rhode Island, one of the most scenic and culturally-diverse locations on the East Coast, provides a natural setting for the production of motion pictures, films, television programs and other media. Colonial-era homes, Gilded Age mansions, urban skylines and open country vistas are all available in a compact area that is 48 miles long and 37 miles wide. The state is also home to one of the world's premiere art, design and technology institutions—the Rhode Island School of Design in Providence.

The State of Rhode Island provides a transferable 25% tax credit against the corporate or personal income tax for all certified costs (including salaries) associated with Rhode Island primary locations of feature-length film, video, video games, television series, or commercial. There are no caps on the amount of certified costs that are eligible for the credit. A “primary location” means the locations within which at least fifty-one percent (51%) of the motion picture principal photography days are filmed. Unused credits can be carried forward for up to three years.

The film/TV commercial/video game production must be filmed primarily in the state of Rhode Island and have a minimum budget of \$300,000. The Rhode Island Port of Entry Act passed in 1997 allows a foreign (non-U.S.) insurance company to become licensed in Rhode Island and, as long as it maintains its base of U.S. operations in Rhode Island, be treated as a Rhode Island domiciled insurance company for the purposes of obtaining licenses in other states.

- [Rhode Island Film and Television Office](#)
- [RI General Law](#)