

Ohio Motion Picture Tax Credit

In 2023, the Ohio Motion Picture Tax Credit increased to \$75 million annually. The Ohio Motion Picture Tax Credit provides a refundable credit of 30 percent (30%) on production cast and crew wages plus other eligible in-state spending.

Tax credits are awarded \$25 million per round, with application periods between October 15 – December 1 and April 15 – June 1. Awards are made not later than January 31 and July 31, respectively.

Who qualifies for the Ohio Motion Picture Tax Credit?

The tax credit is available to eligible production companies or entities that are registered to do business in Ohio, producing a tax credit eligible production, with a minimum \$300,000 per project spend in Ohio.

A tax credit eligible production may be produced by an individual, corporation, partnership, limited liability company, or other form of business association producing an eligible production as defined in ORC 122.85(A)(5)-(9).

50% Financing Requirement

Applicants must secure funding equal to at least fifty percent (50%) of the total production budget.

Television Series or Miniseries

Priority is given to productions that are classified as a television series or miniseries.

Resources

Alex Semerano, CPA at Pease & Associates, LLC, 216-472-4482, is an expert in administering the Ohio Motion Picture Tax Credit. [Semerano's IMDB profile](#), [Ohio Film Office](#), and [Greater Cleveland Film Commission](#) provide additional information.