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Tax incentives for filmmakers means more business coming

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Mississippi Governor Haley Barbour signed new legislation this month increasing the previous tax rebate another 5 percent for films made in the state. This means out-of-state productions filming in Mississippi will now receive a 25 percent rebate for their local expenses and out-of-state cast/crew. Additionally, they will receive a 30 percent rebate for any local cast/crew they employ.

These new rules have also been clarified and updated to qualify the use of new production and distribution technologies for these rebates. The new rules qualified internet/streaming media as acceptable forms of distribution and other aspects of film such as animation and cinema sequences for video game development. Expanding the definition of “media” itself has ensured many lucrative projects can shoot in Mississippi and benefit from these incentives for years to come.

The incentives per-project cap out at \$8 million, roughly equal to a \$30 million dollar production and separate projects by the same entities cannot redeem more than \$20 million in Mississippi rebates per year. As before, the state will waive the 7 percent sales tax of items bought or rented locally and used directly in the making of one of these qualified productions.

This brings us closer to Louisiana's highly attractive “30 percent rebate with no cap limits, plus 5 percent more for in-state labor” deal which has brought a massive influx of out-of-state filmmakers into Cajun territory. With these unparalleled incentives, major studio films and TV shows like “True Blood” have moved to Shreveport and New Orleans. No doubt Louisiana's recent success is the inspiration for Mississippi's rebate increase.

With films like “The Help” coming into Clarksdale and Greenwood, doing business with towns and employing the locals, one can see the great benefits if these new rebates allowed for this trend to increase. This could mean more films, more jobs and more prestige for the state. With Mississippi's unique culture and locations attracting many filmmakers already, this big step forward could also lead to a filmmaking renaissance the likes of which this state has never seen.

In conjunction with Mississippi's new incentives, a movie studio complex is opening in Canton this month that will likely reap the benefits of these new rebates by attracting productions. Because of Hollywood's recent past interest in filming in Canton, the Canton Convention and

Visitor's Bureau and the Canton Film Office developed plans for this project back in 1995 and have now finally declared it open for business. The 36,000 sq. ft., 45 ft. high complex sits on 31 acres and will include sound stages, office space and production suites. The studio has created 25 to 30 permanent jobs with another 150 to 250 part time and full time jobs expected during productions.

Jeremy Hariton and Nick Smerigan of the Canton Film Office informed me in a phone interview that the next phase of the studio's development involves expanding the campus to 25 acres of adjacent land and the rest of the facility will be modified and upgraded according to filmmaker needs. They also revealed they will be working with high schools, universities and other institutions within the state to develop programs to train film professionals in Mississippi. These professionals will in turn become available for in or out-of-state productions when they come to film, not only at the new studio, but all over the state. It is my personal hope this will lead to a centralized "filmmaking academy" that will branch out into different parts of the state to create satellite facilities in coordination with academic institutions.

Full time and part time film professionals are a rare commodity in the Southern states. In August of last year at the Feel Good Film Festival in Hollywood, I hosted a Q & A with director Lexi Alexander ("Green Street Hooligans," "Punisher: War Zone") after a screening of her faith-based movie "Lifted" filmed in rural Alabama. When I asked her what was the most difficult challenge she faced shooting in a small southern town, she noted the lack of skilled locals to help with the production is what slowed them down the most. Next time I run into her I will cheerfully let her know Mississippi is now working to solve that problem.

All of this exciting news reaffirms my belief that moving back to Mississippi from Hollywood was a smart move. With filmmaking in Hollywood becoming a difficult and expensive proposition at best, many filmmakers see the advantage of relocating their productions to the laid back, budget friendly, culturally rich states of the South. Let's hope this continues to push filmmaking momentum forward in Mississippi, bringing more jobs and economic growth to the state.

I believe this will also improve the perception that the nation and the world has about Mississippi. While we all know that most films about the state are negative, the trend has begun to reverse. More films shot in and about the state equal more opportunities for filmmakers to become exposed to its positive attributes and portray it in a more positive light. This might sound overly optimistic, but if these future films do begin to change people's perceptions of Mississippi, the long-term benefits of these rebates could become more valuable than we imagined.

Coop Cooper is a film critic and filmmaker based in Clarksdale, Mississippi. He graduated from Southern Methodist University with a B.F.A in Cinema, and received his Masters in Screenwriting from the American Film Institute in Hollywood. You can read his past articles at: <http://www.smalltowncritic.com/>