

## **FILM TAX CREDIT FEE SCHEDULE**

All fees are non-refundable and non-transferable. All fees must be paid by credit card via an online payment portal. GDEcD does not accept cash, electronic fund transfer, or checks for payment.

### **FEE SCHEDULE FOR MISSED CERTIFICATION APPLICATION DEADLINES**

Projects that otherwise meet the eligibility requirements for certification under O.C.G.A. § 48-7-40.26 and the Georgia Department of Economic Development's Rules and Regulations Chapter 159-1-1, but that have missed the application deadline set forth in Rule 159-1-1-.04, are subject to a **late application fee** in order to obtain certification, provided that certification applications are submitted within 30 days of the start of Principal Photography.

Fees imposed are determined by the Project's estimated Georgia spend, as identified on the certification application.

#### **For applications submitted within 30 days after the start of Principal Photography:**

<b><u>Project's Estimated Georgia Spend</u></b>	<b><u>Fee</u></b>
Up to \$1,000,000	\$2,000
\$1,000,000– \$10,000,000	\$4,000
More than \$10,000,000	\$6,000

### **FEE SCHEDULE FOR PRODUCTIONS WITH NON-COMPLIANT 10% GEP UPLIFT PROMOTIONS**

For projects eligible to earn the GEP tax credit, as set forth in O.C.G.A. § 48-7-40.26 and the Georgia Department of Economic Development's Rules and Regulations Chapter 159-1-1, but that have failed to comply with statutory requirements as of the date of the project's release (i.e. have incorrectly placed the logo within the project, or failed to fulfill the alternative marketing opportunities by the project's first public screening, release date, or distribution date), projects will be required to remedy the logo placement within the project and/or complete the alternative marketing opportunities **within 14 days** after the project's first public screening, release date, or distribution date **and** pay a non-compliant 10% GEP Uplift fee.

Fees imposed are determined by the Project's estimated Georgia spend, as identified on the certification application.

<b><u>Project's Estimated Georgia Spend</u></b>	<b><u>Fee</u></b>
Up to \$1,000,000	\$2,000
\$1,000,000 –\$ 10,000,000	\$4,000
More than \$10,000,000	\$6,000

*Effective January 1, 2026*