In recent years, the film industry has shifted away from New York and California, and increasingly, relocating to Southern states. These shifts are primarily due to state tax incentives designed to attract existing industry or grow their own.

**What does the film tax credit landscape look like in the Southern region?**

Nine states provide different levels of preference for residents versus imported labor. Of the states with variable tax credits, often the higher credit is for instate/local labor costs. This doesn’t punish out-of-state workers, as they still receive a credit, but it does provide a clear incentive for local labor. Some states have different spending thresholds depending on the type of production. Others have caps on eligibility. Meanwhile, three states do not have a film tax credit incentive. Interested in learning more? Keep an eye out for a deep dive into this issue, coming soon to an inbox near you!

**Source Information:** The data presented here came from The Wrapbook. The tools used to create the visualization were Python 3, Pandas, Plotly Express, and Microsoft’s Visual Studio Code.