TEXAS FILM INCENTIVES

THE EXECUTIVE PRODUCER'S GLANCE PASS

HIGH-LEVEL 2026 GUIDE

Comparative Case Studies

AUSTIN	DALLAS	RURAL TEXAS
$250K FEATURE	$2.5M FEATURE	$5M FEATURE

TEXAS COMPARED WITH GEORGIA, NEW MEXICO & CALIFORNIA

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PREPARED BY GOLDSMITH PRODUCTION SERVICES

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Texas film incentives at a glance.

What the program pays, what it demands in return, and what the same three pictures would have earned in Georgia, New Mexico and California. Written for producers who need the shape of it in two minutes.

THE PROGRAM, IN ONE LOOK.

BASE GRANT	**5%** on $250,000 to $1M · **10%** on $1M to $1.5M · **25%** at $1.5M and up
WHAT IT IS	A cash grant. Not a transferable credit, not a tax offset. Nothing to sell and no buyer to find.
FLOOR	**$250,000** of eligible Texas spend
FILMING	**60%** of the total production completed in Texas
RESIDENCY	**35%** of paid crew **and 35%** of paid cast including extras. Two separate tests. You can pass the average and fail the program.
WAGE CAP	First **$1,000,000** of each Texas resident
PROJECT CAP	None
FUNDING	**$300M** per biennium through August 31, 2035, spendable without a further appropriation

THE RESIDENCY NUMBER HAS AN EXPIRATION DATE.

It is keyed by statute to the day principal photography begins, and it ratchets. A budget built on 35% that starts shooting in the fall of 2027 is built on the wrong number.

35%	40%	45%	50%
THROUGH AUG 31, 2027	FROM SEPT 1, 2027	FROM SEPT 1, 2029	FROM SEPT 1, 2031

WHAT ACTUALLY COUNTS AS TEXAS SPEND.

Wages paid to Texas residents, capped at the first million each, plus payments to Texas vendors for goods and services. That is the whole list.

Wages paid to someone who is not a Texas resident do not count, no matter where the work happens or how Texan the shoot looks on a call sheet. Fly in a director, two leads and three department heads and their fees sit outside the base entirely. Georgia has no residency test of any kind, which is why the same budget produces a bigger number there and a harder one here. Plan the residency mix at the hiring stage. It cannot be repaired at wrap.

UPLIFTS, AND THE REASON TO CALL BEFORE YOU USE ONE.

On top of the base rate the statute lists additional grants of 2.5% each for rural filming, Texas heritage, Texas veterans, faith-based projects, Texas historic sites and workforce development, plus a post-production grant. A project may receive more than one. The total may not exceed **31%** of in-state spending. Selections are made on the application and are never granted retroactively, so an uplift you did not ask for at the start is gone.

Rural test: 35% of the project's filming days or man hours in a Texas county of 300,000 people or fewer.

> **CONFIRM THIS ONE BEFORE YOU BUDGET IT**
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> Texas Government Code §485.025 and the Film Commission's own Additional Grant Awards page do not currently agree. The statute describes seven stacking uplifts under a 31% ceiling. The Commission's page still describes an older menu of three, selected one at a time. The Commission is the only authority that matters here. Call **512-463-9200** and get the answer in their words before an uplift goes into a budget you show anyone.

A summary, not advice. Every interpretive question about the Texas Moving Image Industry Incentive Program belongs with the Texas Film Commission, 512-463-9200. Figures checked against Chapter 485 of the Texas Government Code and the Commission's published program pages on the date above.

What the same movie earns, state by state.

Headline rates lie. What separates these four programs is the size of the base each one lets you count, and whether the money arrives as cash, as paper you have to sell, or not at all.

THE MODEL 85% of budget spent in the shooting state. Above-the-line at 15% of budget, half of it imported. Imported crew at 3%. Each state's own rules then apply, which is why the base column moves. Your numbers will move with your crew mix and where your above-the-line lives.

1 Austin, right at the floor.

Total budget **$252,000** · Texas spend **$250,000** · all local

STATE	RATE	BASE	WHAT YOU GET	WHY
TX	**5%**	$250,000	**$12,500** cash	Clears the floor by $2,000. Everyone local, everything bought in Texas, so nothing gets carved out.
GA	n/a	n/a	Nothing	Georgia's floor is $500,000 of in-state spend. This picture is half of it.
NM	**25%**	$250,000	**$62,500** refundable	No minimum spend at all. Shoot it 60 miles out and the rural uplift takes it to $87,500.
CA	n/a	n/a	Nothing	California tests the budget, not the spend. Its floor is $1,000,000, four times this picture.

2 Dallas, a real independent feature.

Total budget **$2,500,000** · in-state spend **$2,125,000**

STATE	RATE	BASE	WHAT YOU GET	WHY
TX	**25%**	$1,863,000	**$466,000** cash	Clears the $1.5M tier. Imported crew and imported cast fees are carved out of the base.
GA	**30%**	$2,125,000	$638,000 face nets **$561,000 to $599,000**	Biggest headline, and it is paper. You sell it. Mandatory state audit before you can.
NM	**25%**	$1,938,000	**$485,000** refundable	Beats Texas here on cash. Non-resident director, producer and writer fees earn nothing.
CA	**35%**	$1,750,000	**$613,000** *if awarded*	Best rate, smallest base, and it is a contest. Qualifying does not mean receiving.

3 Terlingua, and the rural question.

Total budget **$5,000,000** · in-state spend **$4,250,000** · Brewster County

STATE	RATE	BASE	WHAT YOU GET	WHY
TX	**25%** +2.5	$3,725,000	$931,000 → **$1,024,000**	Brewster County has fewer than 10,000 people. The test is 35% of filming days or man hours.
GA	**30%**	$4,250,000	$1,275,000 face nets **$1,122,000 to $1,199,000**	Georgia has no rural uplift on the production credit. Remote costs you there, it does not pay.
NM	**25%** +10	$3,875,000	$969,000 → **$1,356,000**	New Mexico pays four times what Texas pays for going remote. This is the honest gap.
CA	**35%**	$3,500,000	**$1,225,000** *if awarded*	Independent films are shut out of the out-of-zone uplift. Remote earns you nothing extra.

WHAT AN EP SHOULD TAKE FROM THIS

Texas pays cash and pays it on the narrowest base of the four, because only resident wages count. Georgia posts the biggest headline and hands you a certificate you have to sell at a discount after a mandatory state audit. New Mexico pays cash too, on a wider base than Texas, and its rural uplift is ten points against our two and a half. California has the best rate on paper and runs a contest, so a qualifying picture can still walk away with nothing.

If going remote is the whole idea, New Mexico beats Texas on the incentive and it is not close. Texas wins on certainty, on crew depth in Austin and Dallas, and on the fact that nobody has to approve you first. Pick on the whole picture, not the percentage.

Goldsmith Production Services is the Texas producer of record for productions that are not from Texas. We crew the show, run it, and keep the compliance record as the work happens. Georgia, New Mexico and California figures come from those states' own agencies and statutes, checked on the date above. Programs change. Confirm before you commit.

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