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2.6.009 Film Tax Credit

**Statute:** §48-7-40.26  
**Year Enacted:** 2005  
**Year Effective:** Taxable years beginning on or after January 1, 2005  
**Data Source:** Department of Revenue  
**Estimate Reliability:** Class A

**Description:** Production companies which have at least \$500,000 of qualified expenditures in a state certified production may claim this credit. Certification must be approved through the Georgia Department of Economic Development. There are special calculation provisions for production companies whose average annual total production expenditures in this state exceeded \$30 million for 2002, 2003 and 2004.

	State Fiscal Years (\$ in Millions)		
	2010	2011	2012
Corporate & Individual	\$57	\$73	\$89

The value of the tax expenditure shown above may differ from revenue estimates provided in fiscal notes.

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2.6.010 Research Tax Credit

**Statute:** §48-7-40.12  
**Year Enacted:** 1997  
**Year Effective:** Taxable years beginning on or after January 1, 1998.  
**Data Source:** Department of Revenue  
**Estimate Reliability:** Class A

**Description:** This credit is for expenses resulting from research conducted in Georgia by businesses engaged in manufacturing, warehousing and distribution, processing, telecommunications, tourism, or research and development industries. A tax credit is allowed provided that the business enterprise for the same taxable year claims and is allowed a research credit under Section 41 of the Internal Revenue Code of 1986, as amended.

	State Fiscal Years (\$ in Millions)		
	2010	2011	2012
Corporate & Individual	\$7	\$7	\$7