

# Motion Picture Program Contributions

JLARC Staff 2015 Tax Preference Performance Evaluation

**2006**

Preference enacted to **regain and revitalize the state's competitive position** and **provide family wage jobs.**

## Preference and Recommendation

Businesses may **claim a credit against their business & occupation tax** equal to the contributions they make to the Washington Motion Picture Competitiveness Program (MPCP).

The MPCP reimburses film companies for qualifying expenses.

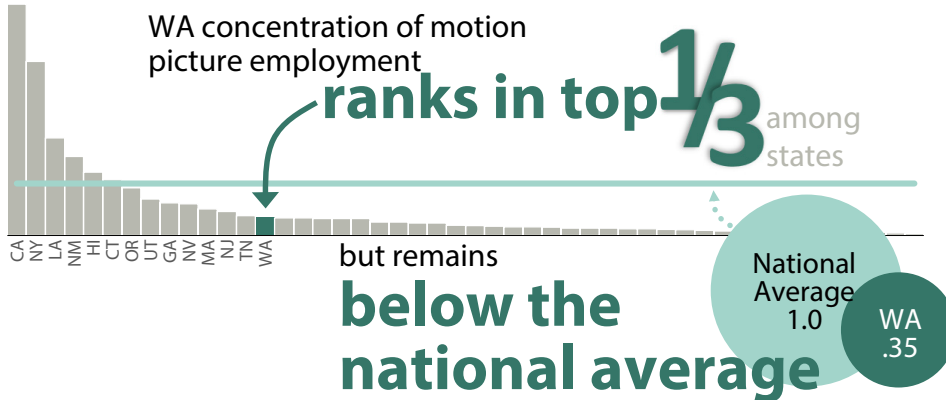
The Legislature should **provide detail about the competitive position target and the desired outcomes for number and quality of jobs.**

The [complete report](#) is on the JLARC web site.

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## UNCERTAINTY ON COMPETITIVE POSITION



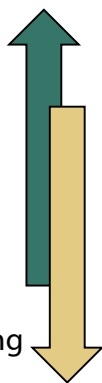
## WASHINGTON MAY GAIN OR LOSE JOBS

### Jobs gained

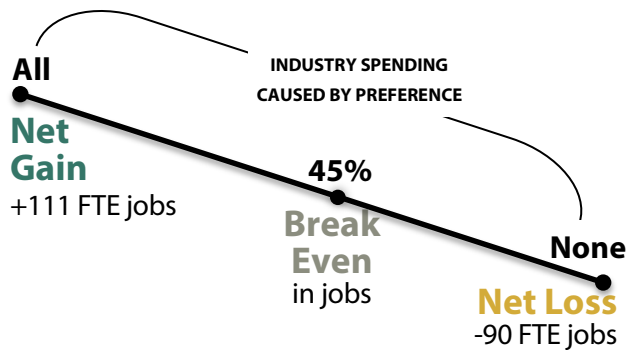
from film industry spending

**may be offset by jobs lost**

from reduced public spending



**Gain vs. Loss** depends on how much qualified film industry spending is caused by the preference



## NEW TAXES GAINED ARE LESS THAN CREDITS GIVEN

For every

**One dollar** in tax credit



Film spending generates

**Six cents**

in new revenue

