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Challengers to California's Video Game Industry Dominance

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Tourism and Internet Media
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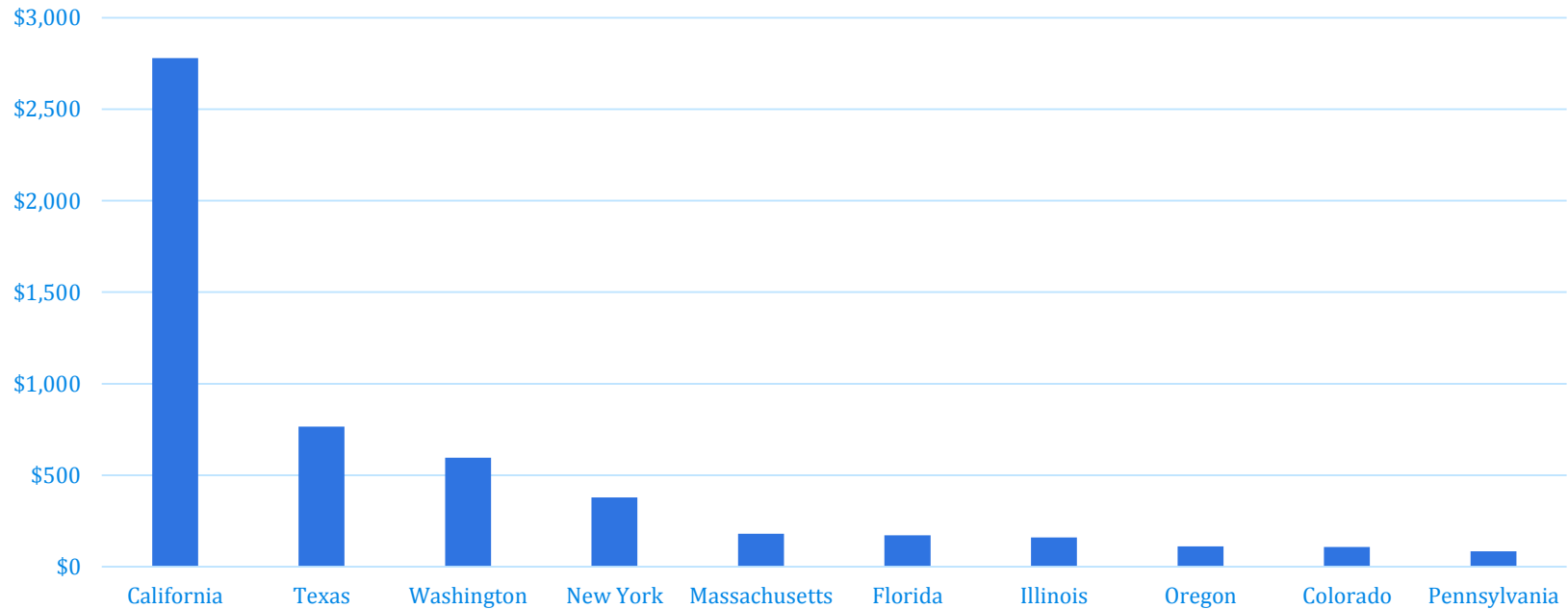
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California leads the nation in the economic impact of the video game industry



Top Ten States Economic Impact, 2012



Source: Fortune.

Several U.S. states offer video game production incentives



State	Program	Tax credit for qualifying costs
Alabama	Entertainment Industry Incentive Act	Up to 25%
Arkansas	Digital Product and Motion Picture Industry Development Act	Up to 20%
Colorado	Colorado Film Incentives	Up to 20%
Connecticut	Connecticut Digital Media and Motion Picture Tax Credit	Up to 20%
Florida	Earmarks, amount varies annually	Up to 20%
Georgia	Entertainment Industry Investment Act	Up to 30%
Hawaii	Motion Picture, Digital Media, and Film Production Income Tax Credit	Up to 15%
Kentucky	Kentucky Film Office Tax Credit	Up to 20%
Louisiana	Louisiana Digital Media Act	Up to 25%
Maine	Certified Media Production Credit/Certified Media Wage Reimbursement	Up to 5%/ Wages: Up to 12%
Michigan	Film and Digital Media Production Assistance Program	Wages: Up to 32% Production: Up to 27%

State	Program	Tax credit for qualifying costs
Mississippi	Mississippi Motion Picture Production Incentive Program	Wages: Up to 30%
Nevada	Nevada Tax Credit	Wages: Up to 12% Production: Up to 15%
New Jersey	Digital Media Tax Credit	Up to 20%
New Mexico	Refundable Film Production Tax Credit	Up to 25%
Ohio	Motion Picture Tax Incentive	Wages: Up to 35% Production: Up to 25%
Oregon	Oregon Production Investment Fund/Indigenous Oregon Production Investment Fund	Wages: Up to 10% Production: Up to 20%
Rhode Island	Motion Picture Production Company Tax Credit	Up to 25%
Texas	Moving Image Industry Program/Additional exemptions	Up to 20%
Virginia	Virginia Motion Picture Tax Credit	Wages: Up to 10% Production: Up to 20%

Source: Frankfurt Kurnit Klein + Selz, PC.

Canada is also a leader in regional digital media tax incentives



Province	Program	Tax credit for qualifying costs
British Columbia	British Columbia Interactive Digital Media Tax Credit	Up to 17.5%
Manitoba	Manitoba Interactive Media Tax CreditDigital	Up to 40%
New Brunswick	New Brunswick Digital Media Development Program	Up to 30%
Nova Scotia	Nova Scotia Digital Media Tax Credit	Wages: Up to 50% OR Production: Up to 25%
Quebec	Quebec Computer Animation and Special Effects Tax Credit	Wages: Up to 20% OR Production: Up to 20%
Ontario	Ontario Computer Animation and Special Effects Tax Credit	Up to 20%

Source: RDP.

Government programs or grants are also available in several other nations and territories



Country/Territory	Program
United Kingdom	Tax credit incentives up to 25% of cost for “culturally British” developers
France	Tax credit incentives up to 20% of cost
Puerto Rico	Tax credit incentives up to 40% of cost
New Zealand	Annual grants
South Korea	Korea Creative Content Agency provides loans to companies producing cultural products, including video games
Singapore	Annual grants
Norway	Annual grants