

CHAPTER 300  
IOWA FILM PRODUCTION INCENTIVE PROGRAM AND FUND

Chapter rescission date pursuant to Iowa Code section 17A.7: 4/22/31

**261—300.1(15) Purpose.** The Iowa film production incentive program and the Iowa film production incentive fund are created pursuant to and for the purposes stated under Iowa Code section 15.517.  
[ARC 0140D, IAB 3/18/26, effective 4/22/26]

**261—300.2(15) Definitions.**

“*Applicant*” means a qualified production facility that is applying for a rebate under the program.

“*Authority*” means the Iowa economic development authority.

“*Capital expenditure*” means money spent to purchase or maintain fixed assets or tangible personal property, including information technology systems, having a useful life of more than one year.

“*Certified public accountant*” means the same as defined in Iowa Code section 542.3.

“*Fringes*” means payroll fees (excluding taxes), union and guild fees, insurance benefits, and worker’s compensation, specific to the production for which an applicant is applying for a program rebate.

“*Iowa business*” means a business registered and in good standing with the Iowa secretary of state.

“*Postproduction*” means the activities preparing the film or television program for final showing, including editing and sound design.

“*Preproduction*” means activities enabling the start of principal photography in Iowa, including hiring local cast and crew and final location scouting.

“*Principal photography*” means the production phase in which the bulk of shooting takes place.

“*Program*” means the Iowa film production incentive program created pursuant to Iowa Code section 15.517.

“*Qualified expenditure*” means the same as defined in Iowa Code section 15.517 and meeting the criteria in rule 261—300.5(15).

“*Qualified production*” means the same as defined in Iowa Code section 15.517.

“*Qualified production facility*” means the same as defined in Iowa Code section 15.517.

“*Rebate*” means a rebate disbursed to a recipient pursuant to Iowa Code section 15.517 after the recipient complies with all of the reporting requirements under rule 261—300.6(15).

“*Recipient*” means a qualified production facility that has been awarded a program rebate.

“*Studio*” means a company that produces and has a dedicated physical space for the production of video entertainment.

[ARC 0140D, IAB 3/18/26, effective 4/22/26]

**261—300.3(15) Eligible applicants.** An applicant must be a qualified production facility producing a qualified production and meeting the following criteria:

**300.3(1)** The production will have a total production budget of at least \$1,000,000, including a minimum of \$500,000 in qualified expenditures.

**300.3(2)** The production will be made available to the public for viewing at a venue where admission is charged or made available for purchase, for rental, or through a streaming service that requires a subscription.

**300.3(3)** Principal photography has not started as of the date of the application submission.

**300.3(4)** If applying for more than one qualified production, only one application per production is submitted.

**300.3(5)** The production must be a feature film, television series, documentary or unscripted series.

[ARC 0140D, IAB 3/18/26, effective 4/22/26]

**261—300.4(15) Application process.**

**300.4(1)** Applicants applying for the first time under the program, or as otherwise required by the authority, must submit a qualified production facility certification in the form and content prescribed by the authority as part of the application process.

**300.4(2)** Applicants must electronically file their program application in the form and content prescribed by the authority.

**300.4(3)** Applications will be reviewed by the authority for award of a program rebate. Payment of the rebate will be made only after completion of the applicant's qualified production and submission of the materials specified in rule 261—300.6(15).

**300.4(4)** Factors the authority may consider when reviewing an application include:

*a.* Extent to which the applicant will participate in training, education, and recruitment programs that are organized in cooperation with interested Iowa colleges and universities and that are designed to promote and encourage the training and hiring of Iowa residents.

*b.* Whether the rebate will incentivize the applicant to choose an Iowa location for its production over an out-of-state location.

*c.* Likelihood that approval of the rebate will result in an overall long-term positive impact to Iowa.

**300.4(5)** Based on the review process and subject to available funding, the authority may revise an applicant's overall funding request.

**300.4(6)** The authority will notify successful applicants in writing of their approved application for a rebate and prepare an agreement that reflects the terms of the award. A recipient must execute and return the agreement to the authority within 30 days of the transmittal of the final agreement from the authority. Failure to do so may result in the termination of the award by the authority.

[ARC 0140D, IAB 3/18/26, effective 4/22/26]

#### **261—300.5(15) Qualified expenditures.**

**300.5(1)** Qualified expenditures are expenditures incurred for industry standard preproduction, production and post-production expenses paid to Iowa businesses or to production personnel, crew and cast physically working on the production in Iowa. Qualified expenditures include:

*a.* Wages and fringes for personnel, crew and cast members.

*b.* Equipment rentals.

*c.* Equipment purchases, not to exceed \$5,000 per unit.

*d.* Rental of facilities, including other studio production facilities, located within the boundaries of Iowa that are not owned, managed or operated by the applicant or by a subsidiary, parent, affiliated or associated entity of applicant.

*e.* Hospitality services.

*f.* Certified public accountant services.

*g.* Per diem payments.

*h.* Accommodations within the boundaries of Iowa and certified in compliance with Iowa Code section 80.45A.

*i.* Transportation, limited to mileage at standard Internal Revenue Service (IRS) rates and rental fees paid to Iowa businesses and full-time Iowa residents for vehicle rentals.

*j.* Fees for submission to film festivals in Iowa.

*k.* Temporary set-based construction.

*l.* Services that directly support standard preproduction, production and postproduction expenses (e.g., security, police, fire services).

**300.5(2)** Qualified expenditures do not include:

*a.* Entertainment.

*b.* Airfare.

*c.* Royalties.

*d.* Publicity.

*e.* Compensation paid to employees with a financial interest in the recipient entity.

*f.* Permanent facility-based construction.

*g.* Capital expenditures.

*h.* Sales, use and hotel and motel taxes.

[ARC 0140D, IAB 3/18/26, effective 4/22/26]

**261—300.6(15) Reporting requirements and rebate.**

**300.6(1)** A recipient shall complete and submit all reports required by the program agreement. A recipient shall submit any information requested by the authority in sufficient detail to permit the authority to prepare any reports required by the authority, the general assembly or the governor's office.

**300.6(2)** The maximum rebate paid to a recipient will equal 30 percent of the recipient's documented qualified expenditures. The rebate amount shall not exceed the award amount specified in the notice of award and the program agreement unless otherwise agreed to by the authority in writing. Any decision by the authority on the rebate amount shall be made in the sole discretion of the authority and shall be final.

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These rules are intended to implement Iowa Code section 15.517.

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