



Legislative Services Agency

State Capitol, 1007 E. Grand Avenue, Des Moines, Iowa 50319, 515.281.3566

Fiscal Services Division

Fiscal Topic

Iowa Film Production Incentive Program

September 10, 2026

Purpose and History

The Iowa Film Production Incentive Program, also known as the Iowa Film Rebate Program, was created in 2025 Iowa Acts, chapter [136](#) (Economic Development Programs and Credits Act). The Program provides rebates to film production facilities 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.

No more than \$4.0 million in total rebates may be claimed under the Program. The maximum rebate that may be paid to a film production facility is equal to 30.0% of the facility's documented qualifying expenditures excluding any sales, use, and hotel and motel taxes paid.

The Program is repealed July 1, 2027.

Funding

The Program is funded through the Iowa Film Production Incentive Fund. In FY 2026, the General Assembly appropriated \$4.0 million from the Sports Wagering Receipts Fund (SWRF) to the Iowa Economic Development Authority (IEDA) to be deposited into the Iowa Film Production Incentive Fund in 2025 Iowa Acts, chapter [160](#) (Sports Wagering Receipts Act).

The IEDA may use up to 5.0% of moneys in the Fund at the beginning of each fiscal year for administrative costs, technical assistance, and other program support. The Fund is exempt from reversion requirements in Iowa Code section [8.33](#), which allows the Fund balance to carry forward to the next fiscal year. The Fund is also exempt from requirements to remit interest earnings to the General Fund under Iowa Code [12.7](#), which allows the Fund to retain interest earned on the balance.

Additional Information

For additional information, visit the Iowa Economic Development Authority, Iowa Film Rebate Program: opportunityiowa.gov/community/arts-culture/grants-programs/iowa-film-rebate-program

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Related Statutes and Administrative Rules

Iowa Code section [15.517](#)

Iowa Administrative Code [261—300](#)

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