

## GUIDELINES **Film Production Incentive Program St. Louis County, Minnesota**

Form **9000**Rev. 12-2024

St. Louis County offers financial assistance in the form of a film production rebate to eligible applicants. Please review the following guidelines for eligibility, requirements, and application process.

	Description		
Program Goal	To encourage the creation of film, television, and digital media content production in St. Louis County and to foster the local organic growth of the production industry talent and workforce.		
Program Overview	Provide payments in the form of rebates to producers of: films, television, episode content, and/or commercials that are produced in St. Louis County, Minnesota.		
Program Location	St. Louis County, Minnesota		
Financial Assistance	Financial assistance is in the form of a rebate where certified and approved applicants and projects receive cash back per program guidelines on eligible expenses.		
Who Can Apply	Applicants must be a corporation, limited liability company or partnership where the partners are a corporation and/or LLC, or limited partnership formed in the U.S. and in good standing at the time of application. Agencies may not apply. Consult with a tax advisor regarding tax implications of expense reimbursement.		
Fliability Categories	Eligible Categories	Ineligible Categories	
Eligibility Categories (Production and Post Production)	<ul> <li>Film</li> <li>Television</li> <li>Episode Content</li> <li>Commercials</li> </ul>	<ul> <li>News, current events, public programming, or programs that include weather or market reports</li> <li>Talk shows</li> <li>A sports event or sports activity</li> <li>Production with respect to a questionnaire or contest</li> <li>Gala presentation or awards show</li> <li>Finished production that solicits funds</li> <li>Home shopping programming</li> <li>Local or regional television programming</li> <li>Political issue/advocacy ads or content</li> <li>Projects featuring candidates currently running for political office</li> <li>Adult entertainment, pornography, or similar content</li> <li>Branded content</li> <li>Video games</li> <li>One-time productions related to a national event being held (e.g. a sporting or national political event)</li> <li>Production for which the Production Company is required under United States Code Title 18, section 2257, to maintain records with respect to a performer portrayed in a single-media or multimedia program</li> <li>Any project deemed to potentially bring controversy to St. Louis County</li> </ul>	
	County and/or Program Administrator reserves the sole right to determine eligibility and ineligibility.		
Budget Requirements	Qualified minimum St. Louis County spend per project is \$10,000 (equals \$2,500 rebate). County and/or Program Administrator reserves the sole right to determine final funding eligibility and amount.		
	30 Days Prior to Principal Start Date		
	Applicant must provide proof of funding that shows 100% of St. Louis County projected spend is secured (signed bank letter and statement, completion bond, valid contract, or equivalent). This proof is required 30 days prior to principal start date or post-production start date if post-production project only. If the application is processed within 30 days of principal photography, the applicant must provide proof at the time of application.		
	or application.		



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#### Eligible Production Expenditures

(for Reimbursement)

Including but not limited to:

- Lodging and transportation expenditures in St. Louis County (including rentals and mileage not to exceed federal U.S. General Services Administration and Internal Revenue Service guidelines must submit mileage log, parking, fuel for generators and rental vehicles only.
- Personnel, crew, and production personnel from St. Louis County labor force (including fringe benefits).
- Legal fees paid to St. Louis County law firms relating to production contracts (e.g., labor contracts, licensing rights, etc. are allowed).
- Per diem and lodging allowances are reimbursable to all paid personnel, both St. Louis County resident and non-resident, but only while working in St. Louis County. If paid in cash, payee's signature is required. Allowances per U.S. General Services Administration Per Diem rates for local area.
- Payroll processing fees paid to a St. Louis County payroll company.
- Sets, props and wardrobe including set construction, materials, purchases and rentals (including box rentals) paid to a St. Louis County company.
- Production office rental (short term only) in St. Louis County, production office equipment rental and production office supplies paid to a St. Louis County company
- Studio/soundstage rental paid to a St. Louis County company.
- Equipment rental including camera, grip, lighting and expendables paid to a St. Louis County company.
- Digital media and storage devices and related processing including film transfer and dailies paid to a St. Louis County company.
- Food and catering expenses including craft service, working meals and crew meals paid to a St. Louis County company. Alcoholic beverages are not eligible for reimbursement. Itemized receipts are required.
- Location expenses including location and permit fees paid to a St. Louis County location.
- Editing and related post-production expenses, including legal fees relating to post-production (e.g., labor contracts, licensing of music, etc.) paid to a St. Louis County company.
- Other direct costs of producing or post-production work paid to a St. Louis County company.

A St. Louis County company is defined as a permanent establishment that is located and conducts business in St. Louis County and files MN tax returns with a St. Louis County address. A St Louis County resident is defined as someone whose primary home residence is located in St Louis County. A physical address in St. Louis County is required; PO boxes will not be accepted. Any questionable production expenses will be reviewed by the St. Louis County Program Administrator in consultation with the County for approval. St. Louis County and/or its Program Administrator reserves the right to refuse any Project's application or expense for any reason whatsoever. Such determination is solely at the discretion of St. Louis County and/or its Program Administrator and all decisions are final and non-negotiable.



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#### Ineligible Production Expenditures

(for Reimbursement)

Including but not limited to:

- Alcoholic beverages and tobacco (even if purchased as props).
- Fees relating to development, marketing (promotions) or business set up (including legal fees)
- Permanent office space (rent) and related utilities (internet, phone, power, etc.). If the production has a permanent office operating in St Louis County, these expenses are not qualified as they are considered normal operating expenses.
- Fuel for personal vehicles.
- Online purchases with the exception of intermediary vendors such as Airbnb and Uber which are qualified as long as the overhead or service fee is deducted for SLC purchases. Receipt must include St. Louis County address (e.g. online order from local store for pick up).
- Capital equipment purchases.
- · Purchases sourced outside of St. Louis County (pass-through).
- Wrap parties, gifts, recreation and entertainment.
- Festival submission fees or related costs.
- Expenses relating to illegal activities including, but not limited to tickets issued for parking or moving violations, towing fees, etc.
- Unpaid invoices.
- Damages due to accidents, loss or theft.
- Pass-thru expenses (e.g. internal invoices including but not limited to equipment rental or studio space).

#### **Additional Requirements**

#### **During Production Are Required To:**

Provide St. Louis County Program Administrator with:

- Daily call sheets, production logs or equivalent.
- Provide the name and contact information of the unit publicist or person responsible for interfacing with media (if you have one).
- Allow ability to arrange set visits for County officials.
- Allow ability to arrange for behind the scenes video footage to be taken and used for marketing purposes.

#### Before Reimbursement Are Required To:

- Provide St. Louis County Program Administrator with: Proof that all expenses incurred in St. Louis County are paid in full.
- Provide a final crew list to St. Louis County Program Administrator including contact information (phone and/or email).
- Provide St. Louis County Program Administrator with a locations breakdown list.
- Agree to provide St. Louis County Program Administrator with 3-5 production stills in electronic format with rights cleared for promotional use by the County and/or St. Louis County Program Administrator.
- Agree to provide the County and/or St. Louis County Program Administrator with poster art.
- Agree to provide the County and/or St. Louis County Program Administrator with minimum 60 seconds of video from production.
- Agree to provide at least one producer/talent for local media promotion/interviews (if requested).
- All files must be provided in electronic format.

All projects with onscreen credits must include the St. Louis County and its Program Administrator logos, and permit St. Louis County and/or Program Administrator to identify the production in its marketing and promotional materials. Allow St. Louis County government to use all material provided to its Program Administrator under these guidelines for its said purposes.

Certified projects with total qualified St. Louis County expenditures that exceed \$1,000,000 must submit a review of expenditures by a Minnesota CPA that has been approved by Program Administrator.



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	Prevailing Wage and Other Requirements	
	Prevailing Wage: In order to be eligible for reimbursement, all wages on construction possen paid in accordance with the prevailing wage rates for commercial construction in (County Number 69) then in effect. Prevailing wage rates are available at the Minnesot Labor and Industry website ( <a href="https://www.doli.state.mn.us">www.doli.state.mn.us</a> ) or by calling (800) 342-5354. Documay be required from approved applicants, and payroll records must be maintained.	St. Louis County ta Department of mentation of wages
	<ul> <li>Workers' Compensation: All approved applicants that meet the definition of an "emplo Minnesota Workers' Compensation law (Minnesota Statutes Chapter 176) must provid compliance with workers' compensation insurance coverage requirements in order to reimbursement.</li> </ul>	e proof of their
	<ul> <li>Insurance: In order to receive reimbursement, all approved applicants will be required certificate evidencing insurance coverage in at least the following minimum amounts, time in which eligible expenses were incurred:</li> </ul>	
	A. General Liability Insurance - \$500,000 when the claim is one for death by wrongful act or omission and \$500	1000 to any claimant
	in any other case.	,000 to any claimant
	- \$1,000,000 for any number of claims arising out of a single occurrence.	
	<ul> <li>No Less Than \$1,000,000 Aggregate coverage.</li> <li>Must include at least premises, operations, completed operations, independent</li> </ul>	contractors and
	subcontractors, and contractual liability and environmental liability.	99111. 491919 4114
	B. Business Automobile Liability Insurance	
	<ul> <li>\$500,000 for claims for wrongful death and each claimant.</li> <li>\$1,000,000 each occurrence.</li> </ul>	
	- Must cover owned, non-owned and hired vehicles	
	Apprenticeship (Intern) Program	
	All projects are required to select and hire one (1) apprentice or intern for every ten (10) approved internship/apprenticeship list maintained by the St. Louis County Program Adm	
Combining Production Rebate Programs	Use of St. Louis County Film Production Incentive Program funds is allowed to be combined with other incentive programs but must adhere to each respective program requirements.	
Rebate Expenditure Report (RER) (Required Documentation Before Payment)	Once certified Production/Post-Production activity is complete, approved applicants must complete and submit St. Louis County Rebate Expenditure Report (RER) (provided to you) in order to receive reimbursement St. Louis County Program Administrator will have a current list of requirements.	
Application Process	Application Process:  1. Submit Application 2. Review of Application by Program Administrator 3. Certification (Approval) of Application by Program Administrator Note: Submission and/or certification of an application does not in any way guarantee that a project will be reimbursed or that funds will be available. Applications are received and reviewed by the Program Administrator with final approval and reimbursement payment to follow after economic activity has occurred and all financial obligations in St. Louis County have	
	been paid and verified.	
Application Fee	No Fee	
Applicant Requirements	<ul> <li>Projects must meet program eligibility requirements in order to apply for reimbursement.</li> <li>The application, W9 and Certificate of Good Standing from state of incorporation must production company name.</li> <li>The applying entity is responsible for any tax implications regarding reimbursement.</li> <li>Only complete applications will be reviewed.</li> </ul>	all be in the same
	<ul> <li>Projects will not be certified until ALL required materials are received and reviewed by Administrator.</li> <li>Expenses incurred and/or payments made before project certification (the date on the letter) will not be eligible for reimbursement. Submission of an application does not gu</li> </ul>	project certification
	reimbursement.  • Additional requirements may be required to determine project and production eligibili	



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Application Evaluation Criteria	each application. If multiple projects are received with limited funding, the County and/or Program Administrator will strive to equally distribute productions and/or economic impact across all of St. Louis County.		
<b>Losing Eligibility</b> or <b>Disqualification</b>	<ul> <li>A Project may lose rebate eligibility or be disqualified if:</li> <li>The production entity falls out of good standing with the Secretary of State in the state where the entity is incorporated.</li> </ul>		
	Production is delayed or suspended, funding is lost, or the production will no longer take place in St. Louis County.		
	Program Administrator determines that the production will not occur.		
	• Program Administrator determines that the production is engaged in fraudulent or unlawful behavior (e.g., wage theft).		
	Production has not fulfilled financial obligations of using St. Louis County labor, vendors or goods and services.		
	The production no longer meets eligibility criteria.		
	Production fails to meet Rebate Expenditure Report submission deadlines. Extensions may be considered on a case-by-case basis.		
	Production no longer qualifies for any other reason.		
	Program Administrator determines that production is engaged in detrimental, unprofessional, indecent or acts in bad faith.		
Production Delay	If principal photography does not start within 6 months of certification.		
	A certified project must start principal photography within 6 months of certification. If a certified project is delayed beyond that, the project will be moved into "pending" status. While a project is in pending status, the funds may be allocated to other active projects on the production waiting list. When the pending project is ready to begin principal production, and only if incentive program funds are available, the certified project will move back to "active" status.		
,	If a certified project is delayed and does not start principal photography within 12 months of certification, it will lose eligibility. A certified project that loses eligibility or is disqualified due to significant production delays or loss of funding may reapply by completing and submitting a new project certification application with new attachments.		
Over-Subscription (Funding Availability)	If applications received for the St. Louis County Rebate exceed the total amount appropriated by the county for the program, the Program Administrator will maintain a waiting list. Projects that meet eligibility may be provisionally certified in amounts up to 25% in the event that funds become available. Submission and/or provisional certification of an application does not in any way guarantee that a project will be reimbursed or that funds will be available.		
Sole Right	St. Louis County reserves the sole right to make any, and all, final determinations per these guidelines.		
Application Contact	Contact: St. Louis County Program Administrator		