

# **WEST VIRGINIA FILM INDUSTRY INVESTMENT ACT**

## **Tax Credit Review and Accountability Report – Tax Years 2013-2014**

*(Includes Supplement for Tax Year 2012 &  
Preliminary Data for Tax Year 2015)*

**Submitted by:**

West Virginia Film Office  
West Virginia Department of Commerce, Division of Tourism

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## **EXECUTIVE SUMMARY**

### **Original Intent of the Act & Overview**

The West Virginia Film Industry Investment Act ("Act" or "Program"), W.Va. Code §§11-13X-1, *et seq.*, was originally enacted July 1, 2007, and operates under Code of State Rules §§110-13X-1, *et seq.* As stated in W.Va. Code §11-13X-2: "The legislature finds that the encouragement of economic growth through the production of motion pictures and other commercial film or audiovisual projects in this state is in the public interest and promotes the general welfare of the people of this state. In order to encourage greater economic growth and development in this state, there is hereby enacted the West Virginia film industry investment act."

West Virginia Code §11-13X-11 requires a periodic tax credit review and accountability report evaluating the cost effectiveness of tax credits for the Act.

Tax credit allocations are limited to Five Million Dollars (\$5,000,000) every fiscal year. Unallocated credits expire at the end of each fiscal year and may not be carried over. A Program participant must incur a minimum of \$25,000 of qualified in-state expenditures. The amount of the tax credit for a Program participant is calculated at a base of 27% of a participant's qualified expenditures, with an additional 4% increase (for a maximum of 31%) when 10 or more West Virginia residents are hired full-time during principal photography. The 4% component is an important aspect of the Act because it focuses on jobs development, i.e., it encourages Program participants to hire West Virginia labor.

Of equal importance is the transferability of the tax credits. Most companies that participate in the Program are domiciled outside the state, which means they will not owe corporation net income taxes, business franchise taxes, or personal incomes taxes. For the tax credits to be of any value, Program participants must be able to transfer or sell the credits to an individual or entity that does have West Virginia tax liabilities.

A 6-person Reviewing Committee meets monthly to evaluate applications based upon statutory and other criteria. As set forth in the legislative rules, the Reviewing Committee (hereinafter Film Credit Development Committee, or FCDC) consists of the following members:

1. Secretary of Commerce, or designee;
2. Secretary of Education and the Arts, or designee;
3. Tax Commissioner, or designee;
4. Tourism Commissioner, or designee;
5. Film Office Director, or designee; and
6. an additional Film Office representative appointed by the Tourism Commissioner.

Applications to the Program are accepted at any time. Eligible projects include feature length theatrical or direct-to-video motion pictures; made-for-TV motion pictures; TV pilots, series, and miniseries; commercials; music videos; and commercial still photography. Applications that fail to meet the statutory criteria of the Program are ineligible to participate, e.g., projects that contain obscene matter or sexually explicit conduct, as defined by the West Virginia Code, or that depict the state in a significantly derogatory manner.

Once an application is pre-approved, the FCDC allocates (reserves) tax credits for the applicant. The applicant must begin filming within 120 days of approval or relinquishes the right to claim the credits (extensions may be granted). Following completion of filming, the applicant must hire an independent certified public accountant to prepare an Expense Verification Report ("EVR") utilizing agreed upon procedures issued by the State Tax Department. The applicant submits the EVR and other supporting documentation to the FCDC for evaluation. If all data is complete, the FCDC directs the Film Office to issue a tax credit voucher based on 27% or 31% of the final accounting of qualified expenditures.

The FCDC implements a checks and balances system to ensure that the Program operates accurately and within the intent of the statute and legislative rules. A tax credit voucher is not issued until the applicant has met all requirements of the Program. The Film Office may not approve a subsequent transfer/sale of a tax credit until the Transferor/Seller submits a Certificate of Good Standing from the State Tax Department. The Film Office provides the Tax Commissioner with copies of all Program-related documents.

## **Additional Findings**

- The intent of the Act is to recruit new film industry prospects to conduct business in the state and hire West Virginia labor. It also encourages West Virginia domiciled production companies to participate in the Program. Supporting in-state production companies provides additional opportunities for West Virginia's workforce to be hired and business service providers to be utilized on a regular basis. Adequate resident labor with requisite skill sets is one of the keys to the Program's continued success.
- Based on the data in this report, including an average of more than 300 business prospect inquiries the Film Office fields every year, business prospects are eager to conduct business in West Virginia because of key location site criteria, such as diversity of landscapes and architecture and proximity to international airports in both panhandles. However, akin to many other sectors of the manufacturing industry, film industry business prospects select sites based on economic feasibility. Business prospects pay close attention to which states have the best economic climate and make their decisions accordingly. A direct correlation exists between states that have competitive tax incentives and those that don't; those that don't lose millions of dollars in potential revenue.
- Since the Program's inception (July 1, 2007), 130 Program Participants have incurred qualified direct expenditures of more than \$43 million on wages and goods and services.
- Nearly 450 WV residents depend on film industry productions as their primary source of income. And the number continues to grow because of the Film Office's ongoing workforce training initiatives implemented in May 2013.
- Since the Program's inception, the services of more than 4,700 West Virginia businesses have been utilized by Program participants, causing positive economic impact and revenue collections, which have benefited the state and its citizens.
- The Program operates on a Fiscal Year basis (July 1 to June 30). However, the statute requires the biennial report to be prepared on a Tax Year basis (January to December). The Film Industry Investment Tax Credit can be used against Corporation Net Income Tax, Business Franchise Tax, and Personal Income Tax. Improvements were made to the Act during the 2008 and 2009 legislative sessions (eff. March 10, 2008, and July 9, 2009, respectively) to, among other things, allow for the credits to be transferable, strengthen definitions, amend approval and application process, create exclusionary language to prevent double-dipping with other tax credit programs, and strengthen tax credit review and accountability.
- In FY2014, the annual tax credit allocation was reduced from \$10 million to \$5 million (eff. July 1, 2013).
- Following the FY2014 reduction in the annual tax credit allotment, it has become increasingly difficult for the Film Office to recruit sizeable amounts of film industry business. Based upon knowledge and belief, demand for film tax credits is not waning but is, in fact, consistently increasing. There is substantial potential in West Virginia for film industry growth. While there have been numerous high-profile productions that have filmed in West Virginia (solely because of the Program's existence), for the past three consecutive years, production executives at numerous motion picture studios (e.g., The Walt Disney Company, ABC Television Studios, Warner Bros., Paramount Pictures) as well as numerous other smaller studios, have repeatedly stated that they no longer look at West Virginia for locations because their production budgets are too large for West Virginia's incentive program. It is impossible to measure the complete loss of tax revenue and direct and indirect economic impacts. In other words, without West Virginia being on a "go to" list of states to consider for filming opportunities, it will be nearly impossible to increase the state's film industry growth beyond its current level, which is a detriment to the state and its citizens.

## OVERVIEW OF APPLICATIONS & CREDITS ALLOCATED AND ISSUED

For historical purposes, the table below provides a convenient overview of applications received and credits allocated or issued since the Program's inception. For Tax Years 2012, 2013, and 2014, there are numerous Program participants who have yet to complete all of the requirements of the Program; supplemental data will appear in the next biennial report.

<b>OVERVIEW OF APPLICATIONS &amp; CREDITS ALLOCATED AND ISSUED</b>						
Tax Year	Total No. of Applications Received	No. of Projects	Status of Approved Applications	Credits Allocated <sup>(1)</sup>	Credits Issued <sup>(1)</sup>	Unissued Approved Credits <sup>(2)</sup>
<b>2008</b>	<b>8</b>	<b>6</b>	<b>5</b>	<b>\$3,345,291.62</b>	<b>\$46,191.97</b>	<b>\$0.00</b>
	(5 approved; 2 denied; 1 withdrew)		(2 issued credits; 3 expired <sup>(3)</sup> )			
<b>2009</b>	<b>16</b>	<b>12</b>	<b>16</b>	<b>\$4,349,927.19</b>	<b>\$973,135.95</b>	<b>\$0.00</b>
	(16 approved)		(12 issued credits; 1 expired <sup>(3)</sup> ; 1 denied, approved upon reapplication; 2 did not incur minimum spend)			
<b>2010</b>	<b>11</b>	<b>8</b>	<b>11</b>	<b>\$5,520,568.26</b>	<b>\$4,868,928.76</b>	<b>\$0.00</b>
	(11 approved)		(9 issued credits; 1 expired <sup>(3)</sup> ; 1 did not incur minimum spend)			
<b>2011</b>	<b>22</b>	<b>20</b>	<b>19</b>	<b>\$2,341,054.48</b>	<b>\$1,610,534.86</b>	<b>\$0.00</b>
	(19 approved; 2 denied; 1 withdrew)		(18 issued credits; 1 expired <sup>(3)</sup> )			
<b>2012</b>	<b>24</b>	<b>19</b>	<b>21</b>	<b>\$3,240,835.31</b>	<b>\$452,128.70 <sup>(5)</sup></b>	<b>\$59,536.43 <sup>(5)</sup></b>
	(21 approved; 3 denied)		(19 issued credits; 1 expired <sup>(3)</sup> ; 1 active)			
<b>2013</b>	<b>29</b>	<b>22</b>	<b>29</b>	<b>\$3,870,895.83</b>	<b>\$2,175,267.06 <sup>(5)</sup></b>	<b>\$337,213.70 <sup>(5)</sup></b>
	(29 approved)		(23 issued credits; 2 expired <sup>(3)</sup> ; 4 active)			
<b>2014</b>	<b>28</b>	<b>21</b>	<b>27</b>	<b>\$6,395,637.74 <sup>(4)</sup></b>	<b>\$2,892,581.85 <sup>(5)</sup></b>	<b>\$587,819.33 <sup>(5)</sup></b>
	(27 approved; 1 withdrew)		(18 issued credits; 2 expired <sup>(3)</sup> ; 2 did not incur minimum spend; 5 active)			
<b>2015</b>	<b>33</b>	<b>29</b>	<b>29</b>	<b>\$6,694,665.88 <sup>(4)</sup></b>	<b>\$239,740.98 <sup>(5)</sup></b>	<b>\$3,164,631.07 <sup>(5)</sup></b>
	(29 approved; 4 incomplete)		(13 issued credits; 5 expired <sup>(3)</sup> ; 11 active)			
<b>TOTALS</b>	<b>170</b>	<b>130</b>		<b>\$35,758,876.31 <sup>(5)</sup></b>	<b>\$13,258,510.13 <sup>(5)</sup></b>	<b>\$4,149,200.53 <sup>(5)</sup></b>

<sup>1</sup> "Credits Allocated" means tax credits have been reserved for an applicant that was pre-approved to participate in the Program but have yet to be "issued" until completion of all requirements of the Program. "Credits Issued" reflect the actual tax credit value of vouchers that have been "issued" to a Program participant following completion of all requirements of the Program.

<sup>2</sup> "Unissued Approved Credits" means that a pre-approved Program participant has an "open" application and has yet to complete all requirements of the Program before a tax credit may be "issued."

<sup>3</sup> "Expired" means that a pre-approved Program participant (A) did not ultimately spend the required minimum to establish eligibility for a credit, or (B) failed to bring its project to fruition, i.e., filming never occurred.

<sup>4</sup> These amounts appear to exceed the annual tax credit allotment because this report requires "Tax Year" data instead of "Fiscal Year" data.

<sup>5</sup> Since there are numerous active applications, these values will be supplemented in the next biennial report.

## **WV BUSINESSES AND WORKFORCE VOICE THEIR SUPPORT FOR THE FILM INDUSTRY**

Members of both the local workforce and business sectors statewide have seen the direct benefits of the Program. A small sampling of testimonials from around the state is attached. See "***Film Tax Incentive Program: Boosting the Bottom Line for Business & Workforce.***"

### **1. Positive Economic Impact for Private Sector Employers.**

In addition to labor retention and an overall increase in job opportunities, the film industry provides the impetus to directly benefit local business sectors, such as heavy equipment rentals, transportation rentals, construction, lodging, food and other retail services, and a host of other personal, business and location services. Similar to workforce, it is in the financial interests of companies doing business in West Virginia to utilize the facilities and services of local merchants, thus generating additional work opportunities, positive cash flow, and tax collections.

For example, the influx of direct expenditures related to six (6) back-to-back miniseries that filmed in the Eastern Panhandle between 2012-2015 effectively "saved" a hotel that was operating "in the red." The combined room nights for multiple hotels in Jefferson and Berkeley Counties totaled more than 10,000. The hotel that was struggling is now operating "in the black" due to these productions alone, according to the general manager. The general manager at another hotel saw an increase in revenue through its in-house coin laundry facility by more than \$1,000 directly attributable to the filming of only one of these miniseries.

### **2. Workforce Depth & Training.**

The film and television industry (hereinafter "film industry") depends on knowledge-intensive jobs, such as skilled technicians working in specialized crafts (e.g., electricians, carpenters, camera operators) and creative professionals (e.g., writers, producers, directors). A robust film industry enables and supports the development and retention of local, skilled labor. When companies look beyond the top production regions of Los Angeles and New York City, key factors they consider are physical assets, tax and other inducements, and the quality of skilled labor. It is in the financial interests of nearly all companies to hire local, skilled labor.

During the past several years, the Film Office has become more aggressive in leading the charge of developing workforce training programs that meet the needs of companies filming in the state. A persistent obstacle is the transient nature of the film industry itself as it relates to traditional job placement models associated with federally funded training programs. Most workers in the film industry are freelance [it's important to note that "freelance" is not synonymous with "part-time" as many freelance workers work full-time] and are hired on a job-to-job basis (similar to the construction industry). Herein lies the dilemma. If training programs provide workers with film industry skill sets, currently, there are no guaranteed jobs waiting for them, but without a skilled labor pool, it is difficult to recruit business prospects. Companies are choosing to conduct business where the labor pool has greater depth. And the reason is simple: companies who must transport and house production staff, talent, and service providers from one state to another for on-site filming are faced with substantially greater costs, which effectively causes a region to be less competitive.

In early 2013, the Film Office confronted this dilemma by repurposing portions of its marketing budget and directing those limited funds toward workforce training programs. The Film Office has hosted nine (9) workforce training programs, serving nearly 260 people, in five (5) in-demand skill sets: grips and electricians, location scouts, production office coordinators, costume department production assistants, and entry level production assistants for the office and the set. During a workshop in August 2014, Blue Ridge Community & Technical College extended optional college credit or CEUs to participants. This was a significant step forward, as it served as a foundation for continued collaboration among workforce development partners statewide. Importantly, several dozen participants in these training programs have been subsequently hired on several productions that filmed in West Virginia. More training is needed for other key workforce classifications, too.

West Virginia is not alone in its efforts to build a workforce that will sustain long-term, year-round employment for film industry labor. New Mexico, Louisiana, Michigan, Massachusetts, and many others are offering workforce training for skill sets synonymous to the film industry. Nevertheless, it is difficult to build a sustainable film industry in an environment without properly trained workforce.

In anticipation of more high profile productions during 2016, the Film Office will continue its efforts to meet the workforce demands for these upcoming productions. Interest is strong among business and economic development organizations, community and technical colleges, and vocational schools to work with the Film Office in targeting traditional and non-traditional students alike to engage in learning new skill sets that business prospects have indicated are in high demand. In the past, WorkForceWV has worked with a specific business prospect on job matching services to expand hiring opportunities for workers that have transferable skill sets that can be used on film productions, such as electricians, carpenters, inventory managers, landscapers, welders, drivers, accountants, and clerical.

Based on the Film Office's knowledge and experience, it is evident that there is a high degree of interest by West Virginia residents in pursuing workforce training opportunities in the film industry. The Film Office recommends hosting 3-5 training programs annually. The Film Office has had to repurpose portions of its marketing budget to direct those limited funds toward these important training programs. Costs vary per workshop based on the venue and the topic, skills, and experience necessary from each instructor. Based on the models of prior workshops hosted by the Film Office, each workshop costs between \$6,000-8,000, for an allocation between \$18,000-\$40,000 per year.

### **TAX CREDIT REVIEW AND ACCOUNTABILITY REPORT CRITERIA**

West Virginia Code §11-13X-11 requires a periodic tax credit review and accountability report evaluating the cost effectiveness of tax credits for the West Virginia Film Industry Investment Act.

Section 11-13X-11 reads as follows:

- (a) Beginning on the first day of the third taxable year after the passage of this article and every two years thereafter, the film office shall submit to the Governor, the President of the Senate and the Speaker of the House of Delegates a tax credit review and accountability report evaluating the cost effectiveness of the film industry investment act during the most recent two-year period for which information is available. The criteria to be evaluated shall include, but not limited to, for each year of the two-year period:
  - (1) The number of eligible companies claiming the credit;
  - (2) The dollar amount of tax credit certificates issued to taxpayers;
  - (3) The number of new businesses created by the tax credit;
  - (4) The number of new jobs, if any, created by the tax credit;
  - (5) The amount of direct expenditures made on qualified projects; and
  - (6) The cost of the credit.
  
- (b) Eligible companies claiming the credit shall provide any information the Tax Commissioner and the film office may require to prepare the report: Provided, That the information provided is subject to the confidentiality and disclosure provisions of section five-d and five-s, article ten of this chapter. However, notwithstanding the provisions of section five-d and five-s, article ten of this chapter, the Tax Department is hereby authorized to disclose to the film office and to the development office such tax information as may be necessary to compile the report required by this section and the report required by section twelve of this article.

### **Claims of the Credit**

The following table provides an assortment of data, such as the number of eligible companies claiming the credit, dollar amount of vouchers issued, and the amount of direct expenditures made on qualified projects. To adhere to statutory confidentiality provisions of the West Virginia Code, the West Virginia State Tax Department suppresses data when the number of observations is five or less. No individual applicant data is disclosed; data is provided in the aggregate.

## Statistical Data Required by Statute

The data below is required by W. Va. Code §11-13X-11. Although not statutorily required, values have been added for the number of West Virginia businesses whose goods or services were utilized by Program participants (see \*). Also, while not required, the table below includes preliminary data for Tax Year 2015 to demonstrate the continuing demand for the Program.

Statistical Item	2012 Value (Supplement)	2013 Value	2014 Value	2015 Value (Preliminary)	Totals <sup>1</sup>
Number of Eligible Companies Claiming the Credit	19 <sup>1</sup>	23 <sup>1</sup>	18 <sup>1</sup>	13 <sup>1</sup>	73
Dollar Amount of Tax Credit Certificates Issued to Taxpayers	\$452,128.70 <sup>1</sup>	\$2,175,267.06 <sup>1</sup>	\$2,892,581.85 <sup>1</sup>	\$239,740.98 <sup>1</sup>	\$5,759,718.59
Number of New Businesses Created by the Tax Credit	12 <sup>1,2</sup>	19 <sup>1,2</sup>	5 <sup>1,2</sup>	1 <sup>1,2</sup>	37
Number of New Jobs, If Any, Created by the Tax Credit	139 <sup>1,3</sup>	230 <sup>1,3</sup>	258 <sup>1,3</sup>	97 <sup>1,3</sup>	724
Amount of Direct Expenditures Made on Qualified Projects	\$1,417,165.06 <sup>1,3</sup>	\$7,205,447.84 <sup>1</sup>	\$9,365,089.59 <sup>1</sup>	\$716,471.90 <sup>1</sup>	\$18,704,174.39
(*) Number of Businesses Whose Services Were Utilized	657 <sup>4</sup>	1,237 <sup>4</sup>	881 <sup>4</sup>	557 <sup>4</sup>	3,332
Cost of the Credit	\$4,703,534.00 <sup>1</sup>	\$698,602.00 <sup>1</sup>	\$321,875.00 <sup>1</sup>	TBD <sup>1,5</sup>	

<sup>1</sup> Since twenty-one (21) productions are still active, these values will be supplemented in the next biennial report. Also, TY 2013 and TY 2014 credits are incomplete due to last available data extraction from the WV Tax Department as well as timing of receipt of tax returns and amended tax returns that will be received in the future (taxpayers have a 3-year statute of limitation to file amended returns).

<sup>2</sup> These calculations were determined from a review of the independent CPA expense verification report for each company issued a credit, which sometimes identifies new businesses that provided services to Program participants and that registered with the WV Secretary of State's Office and the WV Tax Department.

<sup>3</sup> These calculations were determined from a review of the independent CPA expense verification report for each company issued a credit. The number of jobs created is a reflection of how many West Virginia residents were hired to perform work on a per project basis.

<sup>4</sup> These calculations were determined from a review of the independent CPA expense verification report submitted by each Program participant.

<sup>5</sup> TY 2015 is currently unavailable as returns are only beginning to be filed by taxpayers.

## CONCLUSION

The data provided in this report is based upon applications reviewed by the Film Credit Development Committee for Tax Years 2013-2014. While not required at this time, preliminary data for Tax Year 2015 is provided to demonstrate the consistent demand for the credits. In future reports, various statistics and values will be supplemented as active projects reach their conclusion. Also, amended tax returns and credit applications could cause variances.

As illustrated throughout this report, the West Virginia Film Industry Investment Act continues to mature and shows a great deal of continued interest. Since 2008, it is directly responsible for creating 1,858 jobs, 72 new businesses, and more than \$43 million in direct expenditures from qualified projects. In addition, Program participants the services of more than 4,700 West Virginia businesses, which further generates positive state and local tax revenue collections.



While the Program has enabled the Film Office to recruit new businesses to the state, it has also enabled West Virginia domiciled production companies and filmmakers to grow their businesses. During the past several years, the Film Office has become more aggressive in leading the charge of developing workforce training programs that meet the needs of businesses filming in the state.

As noted, however, following the FY2014 reduction in the annual tax credit allotment from \$10 million to \$5 million, it has become increasingly difficult for the Film Office to recruit sizeable amounts of film industry business and has begun showing signs of leveling off. The growth will remain limited based on the small size of the amount of tax credits allocation to recruit business. Based upon knowledge and belief, demand for film tax credits is not waning but is, in fact, consistently growing. There remains substantial potential for the film industry's growth in West Virginia with additional and adequate support.

Succinctly, the West Virginia Film Industry Investment Act is having a positive economic impact for the State and is a valuable business recruitment tool for the West Virginia Department of Commerce.

###

**Attachment:** "Film Tax Incentive Program: Boosting the Bottom Line for Business & Workforce"

# Film Tax Incentive Program: Boosting the Bottom Line for Business & Workforce

## 1 WHEELING

"The film tax incentive has been a driving force behind creating new revenue streams and job opportunities. 'Super 8' shot primarily in the Northern Panhandle and brought millions of dollars in direct spending and created hundreds of jobs for paid extras. As a destination marketer, the film tax incentive is one of the main reasons WV locations are being considered, and the value of positive exposure of our state's landscape translates into additional tourism."

**Frank O'Brien**, Executive Director  
Wheeling Convention & Visitors Bureau

## 2 WEIRTON

"G & R Welding was contacted by Paramount Pictures while filming "Super 8" to do welding and sign removal work, which was very beneficial to our company. The film industry being in Weirton was a huge asset to our small town."

**Brenda Green**, Manager  
G & R Welding

## 3 CHARLESTON

"I have been in the business of motion picture production in West Virginia for almost 20 years. Since the incentive program began, I have witnessed a dramatic increase in the number and variety of productions coming to our state. Before the incentive program, it was nearly impossible to make a living as a film craftsman in West Virginia. Today, I know many who are working regularly and some who have more work than they can handle."

**Bill Hogan**, Managing Member  
Image Associates LLC

## 4 MARLINTON

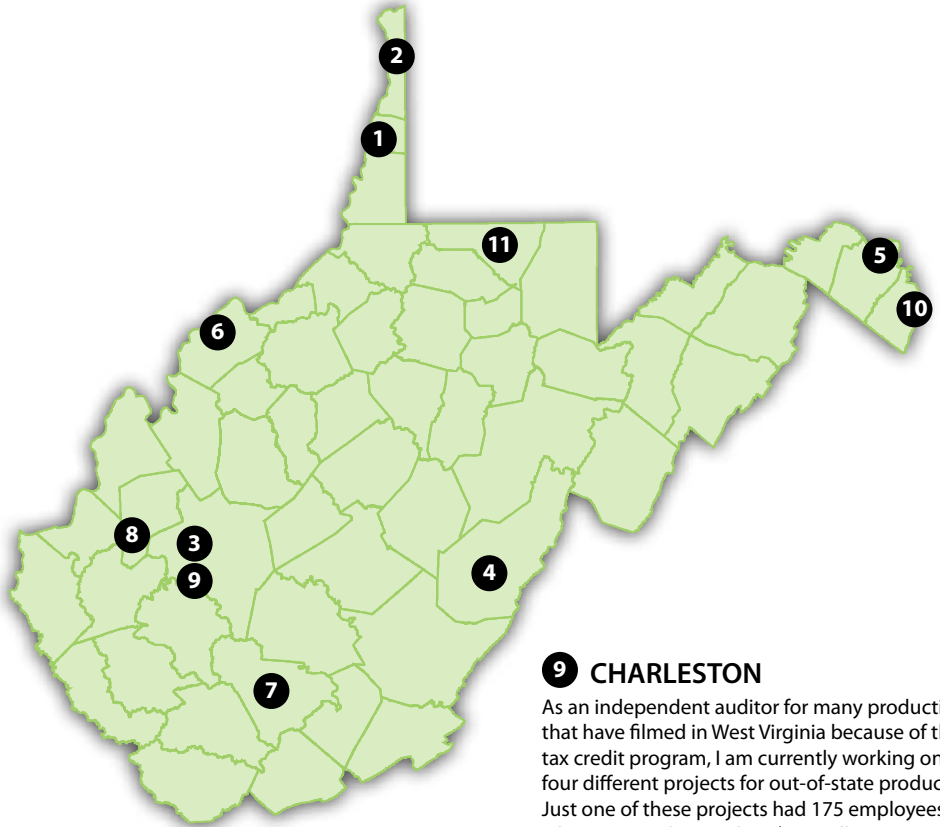
"If for a day or for a month, filming of a movie or a commercial drives commerce at a variety of levels from lodging and food to the rental of a local beauty salon or restaurant for a movie scene's backdrop."

**Cara Rose**, Executive Director  
Pocahontas County Convention & Visitors Bureau

## 5 HEDGESVILLE

"The effect of the business relationships the WV Film Office has built in the Eastern Panhandle has not only been financially beneficial for me personally as a member of the state's workforce, but has also helped increase the number of skilled labor and businesses involved statewide. Without the incentive program, the state's film industry would fade away."

**Clai Lashley**, Key Grip and Gaffer,  
Hedgesville



## 6 PARKERSBURG

"We have had the privilege of hosting several productions. Of course, it is financially beneficial when a large group stays at the hotel, but another benefit is the creation of community buzz. The film industry's impact is greater than just the creation of a movie; it adds to a region's economic growth and enhances a community's spirit."

**Cecil Childress**, General Manager  
The Blennerhassett Hotel

## 7 BECKLEY

"The unique underground access and environment we offer attracts interest from both film and television producers. We welcome these opportunities to promote our rich coal heritage in a positive way. It is always a win/win situation – we get amazing publicity and they get footage they can't find anywhere else."

**Leslie Gray Baker**, Director  
Beckley Exhibition Coal Mine

## 8 HURRICANE

"Whether it is a film or television project, the West Virginia Film Office has always had a positive presence. Their hospitality is refreshing, especially in the fast-paced and high stress film industry environment. The tax incentive's hiring provision for resident labor is nothing but a positive for anyone seeking employment in the film industry sector."

**David Romero**, Grip and Transportation  
Captain, Hurricane

## 9 CHARLESTON

As an independent auditor for many productions that have filmed in West Virginia because of the tax credit program, I am currently working on four different projects for out-of-state producers. Just one of these projects had 175 employees who were paid more than \$1.2 million in wages. While two of these producers are new to West Virginia, two others have returned for a second time because of the talented workforce, the scenery, and the tax credit. The number of film and television productions that have hired my firm has increased dramatically in just the last two years."

**John Rowan**, Managing Member,  
Rowan & Associates, CPAs PLLC

## 10 HARPERS FERRY

"We thoroughly enjoy welcoming film and television productions to Jefferson County. The most recent two History Channel mini-series that filmed here generated a great economic impact for the region, from hotels and vehicle rental companies to dozens of other business support services. If not for the film tax incentive program, these two mini-series would have filmed in another state."

**Ron Marcus**, Proprietor  
Quality Hotel Conference Center

## 11 MORGANTOWN

"The film tax credit program has been an important component of driving business to the state. Our company has been hired on multiple productions by out-of-state companies filming in West Virginia, the results of which have generated about 20% of our gross business for the past two consecutive years."

**Daniel McMullen**, Managing Member  
Blackwater Video Productions LLC

# WV: On Location

**Super 8**  
Weirton-Hancock County  
Photo Courtesy of Paramount Pictures



**Little Accidents**  
Daniels-Raleigh County  
Photo Courtesy of LAS Productions



**Angel's Perch**  
Cass-Pocahontas County  
Photo Courtesy of Angel's Perch LLC



**Hollow Creek**  
Pineville-Wyoming County  
Photo Courtesy of WV Film Office



**The Hunted**  
Diane-Webster County  
Photo Courtesy of WV Film Office



**The Men Who Built America**  
Wheeling-Ohio County  
Photo Courtesy of WV Film Office



**Another You**  
Charleston-Kanawha County  
Photo Courtesy of WV Film Office



**We Are Marshall**  
Huntington-Cabell County  
Photo Courtesy of WV Film Office

