

KENTUCKY FILM BUSINESS GUIDE

Provided by KYfilm.org

Attracting Filmmakers to the Commonwealth

Kentucky Entertainment Incentive (KEI) Program

\$75M

Available in 2026

250+

Approved Productions

27,000+

Jobs Created Since 2022

TAX CREDITS & INCENTIVES

Why Kentucky Beats the Competition

Standard Credit

30%

of all eligible production costs

Enhanced Credit

35%

Enhanced counties OR KY-resident crew

Max Per Project

\$10M

per year, per production

ANNUAL CAP: \$75,000,000 total | \$25M reserved for continuous productions | \$75M available for 2026

- Refundable tax credit — producers get CASH BACK, not just a deduction
- Claimed against Kentucky corporate, LLC, or individual income tax
- Nontransferable — must be used by the approved production company
- Credit certified after detailed cost report is reviewed by the Cabinet & Dept. of Revenue

WHO & WHAT QUALIFIES?

✓ ELIGIBLE PRODUCTIONS

- Feature-length films
- Television series & episodic shows
- Miniseries & TV movies
- TV pilots
- Documentaries
- Broadway shows
- Industrial / commercial film projects
- Streaming content (Netflix, Hulu, etc.)

\$ MINIMUM SPEND REQUIREMENTS

- Feature film: minimum qualifying spend in KY (per KEI guidelines)
- Episodic / TV series: minimum qualifying KY spend per season
- Continuous production: \$1.5M+ KY spend per year (from \$10M+ budget)
- Principal photography must START within 6 months of approval
- Production must WRAP within 2 years of start date in Kentucky

✗ NOT ELIGIBLE

- Content that is obscene
- Content that negatively impacts KY tourism or economy

5 STEPS TO GET STARTED

1

Contact the KEI Program

Email CED.KEI@ky.gov to schedule an intro call with the Cabinet for Economic Development

2

Know the Incentives

Understand the 30%–35% tax credits and how to pitch them to prospective productions

3

Connect with Film Commissions

Partner with regional commissions (Film Lexington, SoKy Film Commission, etc.)

4

Master Reel Scout

Learn Kentucky's vendor, crew, and location database — filmmakers will ask about it

5

Market Kentucky to Filmmakers

Pitch Kentucky's competitive landscape: rising LA/NY costs, scenic locations, growing crew base

1

CONTACT THE KEI PROGRAM

- Email CED.KEI@ky.gov to schedule a FREE introductory call with the state
- Introduce your business — you are a private-sector partner helping market the program
- Contact Commissioner Kristina Slattery directly: 800.626.2930
- The Cabinet welcomes private partners who bring productions to Kentucky
- Ask about the most current KEI guidelines (updated regularly)
- Request a copy of the KEI Application Sample (PDF) for producer reference
- Attend KEDFA Council meetings — held monthly, open to the public
- Stay current: check the KEI webpage for regulation updates and approved project lists

2

KNOW THE INCENTIVES COLD

- 30% refundable tax credit on ALL eligible Kentucky production expenditures
- 35% credit for: Enhanced Incentive Counties OR productions using KY-resident below-the-line crew
- Up to \$10 million per production per year — one of the most generous caps in the US
- Credits are REFUNDABLE — producers receive actual cash back, not just tax deductions
- Credits are non transferable — only the approved production company may use them
- The \$75M annual pool means funds can run out — early applications are advantageous
- Real example: filming 'Mr. Manhattan' in KY saved the producer \$300,000 vs. another state
- 38 states offer similar programs — know Kentucky's advantages vs. competitors

3

CONNECT WITH FILM COMMISSIONS

- Don't compete — PARTNER with existing Kentucky film commissions
- Film Lexington (launched 2024 by VisitLEX): connects producers with local resources in central KY
- Southern Kentucky Film Commission: active regional commission with incentive expertise
- Multiple regional commissions across the state — each covers different counties & locations
- Partnerships build credibility with filmmakers who will research Kentucky independently
- Commissions can refer incoming production inquiries directly to your business
- Attend commission meetings and events to build your industry network
- Know which counties are 'Enhanced Incentive Counties' — they trigger the 35% credit rate

4

MASTER REEL SCOUT

- Reel Scout is Kentucky's official database of crew, vendors, and filming locations
- Accessible directly from the KEI webpage — filmmakers will ask about it immediately
- Knowing Reel Scout inside-out gives you instant credibility with any production team
- Use it to help productions find: local cast & crew, equipment rental houses, soundstages
- Identify locations across Kentucky's diverse geography (mountains, horse farms, cities, rivers)
- Help producers understand which locations fall in Enhanced Incentive Counties (35% credit)
- Reel Scout listings help prove Kentucky-based spend, which is key to maximizing credits
- Encourage Kentucky vendors and crew to register on Reel Scout to grow the local base

5

MARKET KENTUCKY TO FILMMAKERS

- Rising LA and New York production costs create a real, urgent opportunity for Kentucky
- Kentucky has employed 27,000+ people and approved 250+ productions since 2022
- Pitch the financial case: 30–35% cash back on production spend is a major budget advantage
- Highlight Kentucky's diversity of locations: Appalachian mountains, horse country, urban Louisville
- Growing local crew base reduces the expensive need to import crews from other states
- Emphasize that credits are REFUNDABLE — this is a direct cash benefit, not just a tax break
- Target indie and mid-budget productions first — they are most sensitive to location cost savings
- The KEI program continues through 2026 with \$75M available — act now while funds remain

KEY CONTACTS & NEXT STEPS

PRIMARY CONTACT

Kristina Slattery

Commissioner, Business Development
Kentucky Cabinet for Economic Development

800.626.2930 | 502.564.7670

Kristina.Slattery@ky.gov

KEI PROGRAM INQUIRIES

CED.KEI@ky.gov

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newkentuckyhome.ky.gov/Locating_Expanding/KEI

YOUR IMMEDIATE ACTION ITEMS

1. Email CED.KEI@ky.gov today — introduce your business and request an intro call
2. Download and study the KEI Guidelines PDF from the official program webpage
3. Register with Reel Scout and explore Kentucky crew/vendor/location listings
4. Reach out to Film Lexington and the Southern Kentucky Film Commission to establish partnerships