



COMMONWEALTH of VIRGINIA

Department of Taxation

October 28, 2022

The Honorable Janet D. Howell
Co-Chair, Senate Finance and Appropriations Committee

The Honorable George L. Barker
Co-Chair, Senate Finance and Appropriations Committee


The Honorable Barry D. Knight
Chairman, House Appropriations Committee

The Honorable Roxann L. Robinson
Chairman, House Finance Committee

Virginia Code § 58.1-439.12:03 requires the Department of Taxation ("the Department"), in consultation with the Virginia Tourism Authority, to publish an annual report by November 1 of each year regarding Motion Picture Production Tax Credits that were claimed during the preceding calendar year. Such reports must include information regarding the location of sites used in a production for which a credit was claimed, qualifying expenses for which a credit was claimed, classified by whether the expenses were for goods, services, or compensation paid by the production company. It must also include the number of people employed in the Commonwealth with respect to credits claimed; and the total cost to the General Fund. Pursuant to *Va. Code* § 58.1-439.12:03, such information is required to be published even if such information cannot be classified to prevent the identification of particular taxpayers, returns, and items.

During Calendar Year 2021, no taxpayers filed returns claiming the Motion Picture Production Tax Credit. Please contact me if you have any questions.

Sincerely,



Craig M. Burns
Tax Commissioner

C: The Honorable Stephen E. Cummings, Secretary of Finance
Mr. Andy Edmunds, Virginia Film Office