Sacramento Film + Media Rebate Program

Guidelines – Fiscal Year (FY) 2025-2026

Program Overview

Sacramento Film + Media is committed to sustaining and growing film and television production in the City of Sacramento. Sacramento Film + Media Rebate Program supports this goal by subsidizing permit fees, reimbursing the costs of city personnel assigned to a film location, and reimbursing qualified expenses for production companies when these activities occur in the City of Sacramento.

Sacramento Film + Media will reimburse up to $250,000 in the Fiscal Year (FY) 2025/26. Once available funds are depleted, funding for the rebate program will no longer be available. Rebate funds that have not been distributed in FY 2025/26 and remain available due to a lack of eligible or qualifying applicants will be rolled over to the next fiscal year. Rebates include:

1. 100% reimbursement of required services and fees by the City of Sacramento, including Sacramento Police Department (limited up to 8 officers per day, each for a maximum of 12 hours per day), Sacramento Fire Department, Sacramento Film + Media permit fees, permit fees from other city departments, and/or Parking Services fees;

   after all City of Sacramento required services are paid out, an additional rebate of:

2. 25% reimbursement of qualified expenditures which occur within the City of Sacramento (e.g., hotel nights, rental cars, rental equipment, location fees, catering, local hires, wardrobe purchases, dry cleaning, local security, per diem payments, gasoline, etc.). The full list of qualified expenditures can be found here. Sacramento Qualified Expenditure Chart

Eligibility

- Feature film and television projects with a City of Sacramento budget over $1,000,000.
- Eligible productions include feature films; television films, pilots, series, and unscripted; and documentaries. See a list of ineligible productions below.
- City of Sacramento shoot days must be at least five (5) or 20% of total shoot days.
- Evidence of 80% financing for the total budget is required.
- Applications for film and television projects must be submitted prior to the beginning of principal photography in the City of Sacramento to be considered eligible.
- Applicants MUST be scheduled to begin principal photography on the qualified project within 60 days of the Film + Media Office issuing a Certificate Letter of Conditional Eligibility.
- Applications submitted MORE THAN 60 DAYS prior to the start of principal photography will be considered but not be certified.
- Production companies may only apply for one rebate per calendar year.
- An independent, third-party Agreed Upon Procedures (AUP) Report is required and shall be paid by awardee.

Funding support may be revoked at any time if it is determined that the production does not fit within the criteria of the Film + Media Program Rebate Guidelines, or the applicant provided false or misleading information to the City.

Ineligible Productions

Animated productions, award shows, clip-based programming if more than 50% of the content is comprised of licensed footage, commercial advertising, current events or public events programs, daytime dramas, educational programming, game shows, music videos, motion picture produced for private non-commercial use, news programs, student films, sporting events or activities, strip programming, talk shows, telethons or any productions soliciting funds, variety programs, any production that falls within the recordkeeping requirements of Section 2257 of Title 18 of the United States Code.

Rebate Application and Review

- **Meet With Sacramento Film + Media** – Email us at filmoffice@cityofsacramento.org to schedule a meeting. Please be prepared to provide filming date(s), budget, project description and scope, production needs (e.g., crew, location support, police support, hotels, etc.).

- **Only Local Labor will be eligible for reimbursement** – Applicants should make every effort to hire a local crew. Qualified crew (i.e. Sacramento Labor, SL) must reside in Sacramento County or the City of West Sacramento with proof of residency. Visit Sacramento Film + Media's Crew database.

- **Complete and Submit Initial Paperwork** – Fill out the Application Form including attachments of budget (tagged SE, SL, NQ with columns for either 100% or 25% reimbursement, and total reimbursement calculated), script, proof of financing. If rebate eligibility is confirmed, we will send a Certificate Letter of Conditional Eligibility. Failure to provide additionally requested information at any time during the application and screening process may result in rejection of the application for the rebate. Application review takes a minimum of 30 days.

- **Application Review -** Complete and eligible applications will be reviewed by a panel consisting of industry experts and economic development professionals. Panelists will be asked to declare any conflicts of interest and will recuse themselves from reviewing applications where such conflicts of interest exist.

- **Register Your Production Company or Studio as a Business** – Should you receive a Certificate Letter of Conditional Eligibility; you must register your company as a business with the City of Sacramento. This includes securing a Business Operations Tax (BOT) Certificate Number, similar to a business license in other jurisdictions, and obtaining a Supplier ID Number so that the city can reimburse qualifying expenses. Be sure that you complete and submit these registration forms with the *same name and address for which the reimbursement check will be addressed*. Get your BOT and Supplier ID **Instructions**

- **Enter into a Funding Agreement**– Applicants who receive an award shall execute a Funding Agreement with the City. This Agreement will explain the City and awardee's obligations and responsibilities and detail eligible, reimbursable expenditures. You must sign the Funding

Agreement with the City within 30 calendar days of receiving your Certificate Letter of Conditional Eligibility. Failure to execute a Funding Agreement before principal photography begins may result in the rebate being withdrawn by the City.

- **Prep Period Paperwork** – Before principal photography begins you must email filmoffice@cityofsacramento.org the following:

    - Current "sign-off" budget correctly flagged for Sacramento Expenditure (SE), Sacramento Labor (SL), and Non-Qualified Expenditures (NQ); a column for either 100% or 25% reimbursement; and total estimated rebate calculated.
    - Preliminary list of Sacramento County and City of West Sacramento residents hired to work on the production including their name, address, job title, start date, wage or salary, expected length of employment, and proof of residency
    - Crew call sheet for first day of filming
    - Production shooting schedule

- **Final Report Paperwork** – Within 90 calendar days after principal photography ends, you must email the following analysis documents:

    - General Ledger correctly flagged for City of Sacramento expenditures (SE), Sacramento Labor (SL), and Non-Qualifying Expenditures (NQ); calculated at either 100% or 25% rebate; and total rebate calculated.
    - Local crew List with contact information and proof of residency
    - Local vendor list with contact information
    - Local locations list with contact information
    - Local Daily Production Reports
    - Name and contact information for the CPA performing the Agreed Upon Procedures Report

- **Perform a Third-Party Agreed Upon Procedures Report –** This Agreed Upon Procedures Report must be performed by a Certified Public Accountant (CPA) who appears on the Certified Public Accountants and CPA Firms list for the CA Film & Tax Credit Program. This is a non-qualifying expense. For a full list of qualified CPAs follow this link.
  The City of Sacramento's Agreed Upon Procedures (AUP) can be found here.

- **Get Your Refund** – Once the Film + Media Office receives and reviews the Agreed Upon Procedures (AUP) Report and final documentation, 80% of the qualified expenditures will be reimbursed with the final 20% released upon proof of acknowledgement. It can take 30-60 days to process a rebate for eligible expenditures.

- **Acknowledge Sacramento Film + Media Support** – Receiving funds from the City of Sacramento contractually obligates production to include the Sacramento Film + Media logo and end credit acknowledgement: "Filmed with support of the City of Sacramento's Office of Film + Media" and provide five (5) production stills with cast approvals, for Sacramento Film + Media usage.

Qualified Expenditures Chart of Accounts

Funding Agreement, Review & Disbursement Process

Monetary reimbursement requires awardees to meet City of Sacramento insurance requirements, which includes maintenance of commercial general liability insurance of not less than one million dollars, submission of certificates and required endorsements, workers compensation, and waiver of subrogation. Other requirements shall include obtaining a Business Operation Tax (BOT), Supplier ID, and signing an Agreement.

Awardees will be expected to sign a funding agreement with the City within 30 days of receiving a Certificate Letter of Conditional Eligibility and begin physical production within 60 days of receiving this certificate. Prep period paperwork must be submitted before the start of principle photography in Sacramento. Final report paperwork must be submitted 90 days after the completion of principle photography in Sacramento. A third party Agreed Upon Procedures Report must be completed within 9 months of the agreement date. Failure to complete these five steps may result in the rebate being withdrawn by the City.

Once the City has a signed agreement, BOT number and Supplier ID number on file, all final report paperwork, and the Agreed Upon Procedures (AUP) Report from the CPA, the Film + Media Office will issue a check for reimbursement. The review and disbursement process can take up to 30-60 days.

Public Record

Because Sacramento Film + Media is a government agency, applications and application materials are public records. All information received, whether received in connection with a rebate application or in connection with any rebate funded activities performed after an award, will be disclosed upon receipt of a request for disclosure, pursuant to the California Public Records Act. Confidential material will be redacted upon request.

Program Changes & Additional Terms

The City reserves the right to suspend or terminate the Film + Media Rebate Program, and amend these guidelines, at any time. These guidelines do not provide a right, guarantee, or promise of a rebate or other financial benefit. The City holds complete discretion on whether it enters into a funding agreement with an applicant.

Contact Sacramento Film + Media with any additional questions at filmoffice@cityofsacramento.org or https://filmsac.com/