

Table 1 Supplement. Summary of Motion Picture Incentive Programs Tax Incentives among High-Expenditure States.

State	Program Name	Details
New York	Film Production Tax Credit	Refundable 30 percent tax credit against qualified in-state spending; additional 10 percent tax credit against labor expenses in certain counties
Louisiana	Motion Picture Production Tax Credit	Partially refundable 25-40 percent tax credit against qualified in-state spending
Georgia	Film, Television, and Digital Entertainment Tax Credit	Transferrable 20-30 percent tax credit against qualified in-state spending
Connecticut	Digital Media & Motion Picture Tax Credit and the Digital Animation Production Company Tax Credit	Transferrable 10-30 percent tax credit against qualified in-state spending
Massachusetts	Film Tax Credit	Either refundable or transferrable 25% tax credit against qualified spending, both in-state and out-of-state

Sources: New York: Empire State Development; Louisiana: Louisiana Entertainment/Economic Development; Georgia: Department of Economic Development; Connecticut: Department of Economic and Community Development; Massachusetts: Massachusetts Film Office; see also National Conference of State Legislatures, “State Film Production Incentives & Programs,” issued in January 2018.

Table 2 Supplement. Variable Sources and Descriptive Statistics.

Variable	Area	Source	Mean	SD
Annual Change in Motion Picture Industry Employment	New York	QCEW	3.16	7.55
	Louisiana	QCEW	17.26	44.04
	Georgia	QCEW	13.60	25.93
	Connecticut	QCEW	12.31	37.08
	Massachusetts	QCEW	4.87	21.81
	US Overall	QCEW	3.30	7.41
Annual Change in Motion Picture Industry Wages per Employee	New York	QCEW	1.18	6.60
	Louisiana	QCEW	5.09	35.83
	Georgia	QCEW	2.08	15.93
	Connecticut	QCEW	3.58	27.80
	Massachusetts	QCEW	0.01	8.08
Annual Change in MPI Tax Expenditures	New York	Annual Report on New York State Tax Expenditures, Department of Taxation and Finance	28.85	60.78
	Louisiana	Office of Entertainment Industry Development Louisiana Department of Economic Development	10.14	29.56
	Georgia	Tax Expenditure Reports, Department of Audits and Accounts	25.02	40.56
	Connecticut	Annual Reports, Department of Community and Economic Development	21.18	62.23
	Massachusetts	Tax Expenditure Budget, Executive Office for Administration and Finance	37.10	112.66
	Other States	Various	60.20	126.94
	Canada	Multiple reports from Canada Revenue Agency; Ontario Ministry of Finance and Ontario Media Development Corporation; British Columbia Ministry of Finance	12.99	48.94
Annual Change in Private Sector Employment	New York	QCEW	0.84	1.60
	Louisiana	QCEW	0.97	1.73
	Georgia	QCEW	1.64	2.80
	Connecticut	QCEW	0.34	1.64
	Massachusetts	QCEW	1.09	1.73

Notes: QCEW denotes Quarterly Census of Economics and Wages. All variables are reported in annual percentage-point changes in constant dollar equivalents, adjusted using the Consumer Price Index. Canadian tax expenditures were adjusted first to then-current US dollar equivalents. All national descriptive statistics are calculated across the period of available data (1991 – 2017); all state descriptive statistics are calculated across the state's pre- and post-intervention periods.

Table 3 Supplement. Summary of Effect of Own-State Motion Picture Tax Expenditure on Alternative Outcome Variables.

State	Motion Picture Employment as Share of State's Private Sector	Change in Motion Picture Employment as a Share of State's Private Sector	State's Share of National Motion Picture Employment	Change in State's Share of National Motion Picture Employment
New York	-	-	-	-
Louisiana	-	-	-	-
Georgia	-	$b = 0.505^{**}$	-	$b = 0.505^{**}$
Connecticut	-	-	-	-
Massachusetts	-	$b = 0.145^{***}$	-	$b = 0.139^{***}$

Notes: (-) indicates coefficient was not statistically-significant. Where present, cell entries are Prais–Winsten regression coefficients. *** $p < 0.01$; ** $p < 0.05$; * $p < 0.10$.

Table 4 Supplement. Effect of Motion Picture Incentive Programs and Other Factors on the Annual Change in Motion Picture Industry Employment, Robustness Check using Revised Pre- and Post-Intervention Phases.

	New York		Louisiana		Georgia		Connecticut		Massachusetts	
Internal Factors										
Change in Own-State Tax Expenditures	-0.036		1.553	***	0.433	**	0.326	**	0.108	**
	(0.026)		(0.431)		(0.189)		(0.141)		(0.038)	
Change in Own-State Motion Picture Industry Wages	-0.792	***	-0.910	***	-0.412		-0.587		1.521	**
	(0.235)		(0.248)		(0.274)		(0.524)		(0.633)	
Competitive Factors										
Change in MPI Tax Expenditures, New York	n/a		-0.471	**	-0.001		0.274	*	0.230	***
			(0.165)		(0.102)		(0.121)		(0.047)	
Change in MPI Tax Expenditures, Louisiana	-0.096		n/a		0.378		-0.725		-0.245	
	(0.086)				(0.398)		(0.518)		(0.202)	
Change in MPI Tax Expenditures, Georgia	-0.106		0.033		n/a		0.516		0.211	
	(0.058)		(0.251)				(0.286)		(0.136)	
Change in MPI Tax Expenditures, Connecticut	-0.038		0.155		-0.105		n/a		-0.195	***
	(0.031)		(0.170)		(0.117)				(0.052)	
Change in MPI Tax Expenditures, Massachusetts	-0.001		0.146		0.117		-0.162		n/a	
	(0.018)		(0.087)		(0.069)		(0.097)			
Change in MPI Tax Expenditures, Other US States	-0.003		0.242	**	0.004		0.030		0.005	
	(0.011)		(0.070)		(0.042)		(0.063)		(0.020)	
Change in MPI Tax Expenditures, Canada	0.028		-0.273		0.119		0.079		-0.083	
	(0.037)		(0.185)		(0.124)		(0.152)		(0.060)	
Controls										
Change in US Motion Picture Industry Employment	0.499	*	-1.876	*	1.446		1.652		-0.711	
	(0.248)		(0.974)		(0.912)		(1.737)		(2.913)	
Change in Own-State Private Sector Employment	1.854	**	-9.021		-3.784		-2.581		0.659	
	(0.822)		(5.252)		(3.523)		(8.000)		(2.913)	
Employment Trends										
Pre-MPI Program Trend (β_1)	-0.549		-9.415	***	-4.836		-3.129		-2.503	
	(0.460)		(2.867)		(4.055)		(7.459)		(2.163)	
Initial MPI Program Impact (β_2)	21.470	**	-20.839		-32.237		80.561		28.904	*
	(7.122)		(36.740)		(19.301)		(50.582)		(13.056)	
Subsequent Program Impact (β_3)	-1.28		16.384	***	16.334		-9.231		-0.168	
	(1.209)		(2.867)		(9.471)		(11.762)		(3.993)	
Model Information										
Number of Observations	26		27		24		22		24	
F-score	6.29	***	3.38	**	7.25	***	6.72	***	17.17	***
R-squared	0.870		0.772		0.904		0.911		0.957	

Notes: Cell entries are Prais–Winsten regression coefficients; standard errors appear in parenthesis. *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.

Table 5 Supplement. Effect of Motion Picture Incentive Programs and Other Factors on the Annual Change in Motion Picture Industry Employment, Robustness Check without Control for Tax Expenditures.

	New York		Louisiana		Georgia		Connecticut		Massachusetts	
Internal Factors										
Change in Own-State Motion Picture Industry Wages	-0.561	***	-0.910	***	-0.307		-0.680	**	0.322	
	(0.251)		(0.248)		(0.359)		(0.255)		(0.962)	
Competitive Factors										
Change in MPI Tax Expenditures, New York	n/a		-0.232		0.124		0.241	**	0.249	**
			(0.166)		(0.123)		(0.074)		(0.089)	
Change in MPI Tax Expenditures, Louisiana	-0.178		n/a		0.204		-0.644		-0.932	***
	(0.158)				(0.375)		(0.390)		(0.243)	
Change in MPI Tax Expenditures, Georgia	-0.081		0.394		n/a		0.572	***	0.121	
	(0.063)		(0.315)				(0.167)		(0.214)	
Change in MPI Tax Expenditures, Connecticut	-0.034		0.046		-0.079		n/a		-0.177	
	(0.033)		(0.212)		(0.128)				(0.091)	
Change in MPI Tax Expenditures, Massachusetts	-0.005		-0.077		0.087		-0.183	**	n/a	
	(0.026)		(0.072)		(0.064)		(0.071)			
Change in MPI Tax Expenditures, Other US States	-0.019		0.122		0.041		0.043		0.023	
	(0.011)		(0.075)		(0.059)		(0.043)		(0.040)	
Change in MPI Tax Expenditures, Canada	0.039		-0.215		0.045		0.005		-0.175	
	(0.043)		(0.218)		(0.154)		(0.112)		(0.109)	
Controls										
Change in US Motion Picture Industry Employment	0.456		-2.250	*	1.597		0.475		-0.217	
	(0.283)		(1.318)		(1.115)		(1.240)		(0.923)	
Change in Own-State Private Sector Employment	1.756	*	2.333		-0.286		-1.389		7.524	
	(0.921)		(5.754)		(3.559)		(5.320)		(4.598)	
Employment Trends										
Pre-MPI Program Trend (β_1)	-0.465		-9.136	**	-0.924		-3.745		2.074	
	(0.551)		(3.325)		(4.540)		(4.751)		(3.438)	
Initial MPI Program Impact (β_2)	20.686		67.546	*	-30.510		101.127	***	42.887	*
	(12.176)		(35.169)		(28.947)		(22.588)		(19.389)	
Subsequent Program Impact (β_3)	-1.359		6.538		8.201		-8.817		-10.177	*
	(1.670)		(4.298)		(8.905)		(8.500)		(5.289)	
Model Information										
Number of Observations	26		27		24		22		24	
F-score	3.96	***	2.02	*	3.37	**	12.31	***	4.28	*
R-squared	0.785		0.634		0.786		0.943		0.824	

Notes: Cell entries are Prais–Winsten regression coefficients; standard errors appear in parenthesis. *** $p < 0.001$; ** $p < 0.01$; * $p < 0.05$.