**Section 528.75 Amount and Duration of Tax Credit**

For accredited productions commencing on or after January 1, 2009, eligible applicants will be awarded *a credit equal to 30% of the Illinois production spending approved by the Department plus 15%* of Illinois labor expenditures approved by the Department for employees who earn more than $1,000 on the production and live in geographic areas of high poverty or high unemployment in Illinois. (Section 10 of the Act)

(Source: Amended at 37 Ill. Reg. 12010, effective July 12, 2013)