



May 6, 2026

Honorable Members of the House Revenue and Finance Committee,

As Executive Director of the Delaware Arts Alliance (DAA), the statewide arts advocacy organization, I write to **show support for Senate H.B. 364: An Act To Amend Title 30 Of The Delaware Code Relating To A Delaware Entertainment Production Tax Credit**. This bill is an important first step to achieving the CREATE Plan Recommendation 8: “Modernize Delaware’s Film & Media-production Industry”

In 2024, DAA commissioned the CREATE Plan—Delaware’s first-ever statewide research and policy roadmap for advancing the creative economy and cultural tourism. After extensive community input, international benchmarking, and economic analysis, the data are clear: Delaware’s creative sector generates \$3.7 billion in economic output annually and supports more than 18,500 jobs. Within this, Delaware’s Audiovisual and Interactive Media industry¹ has the highest direct output (\$851.9 million) and employment (1,854 jobs). So that **Delaware can become a national leader in creative economy development**, the CREATE Plan states:

- To address the limited opportunities for local and international film companies working in Delaware, **efforts should be focused towards the establishment of an enticing tax incentive program that competes with regional and national competition.**
- **“Tax incentives are only the first step** towards a competitive film industry”, additional steps include:
 - Providing assistance to productions with hiring local crews;
 - Providing facilities and vendors for production support;
 - Developing a comprehensive “film-ready” database of shooting locations;
 - Providing guidelines concerning conflict resolution, sustainability, and diversity;
 - Modernizing the Delaware Motion Picture and Television Development Commission to be inclusive of TV, streaming, and audiovisual productions more broadly and improving transparency through a dedicated Commission webpage
 - Encourage municipalities to review and update their film permit policies and streamline through a state One-Stop Shop; and
 - Ensuring increased funding and staffing to accomplish these changes.

I urge your support for **H.B. 364**, and encourage your participation in the Legislature’s Arts and Culture Caucus to advance this and other policies aimed at supporting our creative community.

¹ For purposes of the CREATE Plan, Audiovisual and Interactive Media includes: Film & video production, post-production, distribution, exhibition, production supplies, and additional support; Radio broadcasting; Audiovisual production, broadcasting, reproduction, and production supplies; Digital design, programming, publishing, digital hosting and broadcasting



DELAWARE
ARTS
ALLIANCE

Sincerely,

A handwritten signature in black ink that reads "Neil Kirschling". The signature is written in a cursive style and is contained within a light gray rectangular box.

Neil Kirschling, Executive Director, Delaware Arts Alliance