

4169--A

2013-2014 Regular Sessions

I N   S E N A T E

March 12, 2013

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Introduced by Sen. SAVINO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to the programs and shows which qualify for the empire state film production credit

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Paragraph 3 of subdivision (b) of section 24 of the tax  
2     law, as amended by section 1 of part B of chapter 59 of the laws of  
3     2013, is amended to read as follows:  
4     (3) "Qualified film" means a feature-length film, television film,  
5     relocated television production, *RETAINED TELEVISION PRODUCTION*, tele-  
6     vision pilot and/or each episode of a television series, regardless of  
7     the medium by means of which the film, pilot or episode is created or  
8     conveyed. "Qualified film" shall not include (i) a documentary film,  
9     news or current affairs program, [interview or talk program,] "how-to"  
10    (i.e., instructional) film or program, film or program consisting prima-  
11    rily of stock footage, [sporting event or sporting program, game show,]  
12    award ceremony, film or program intended primarily for industrial,  
13    corporate or institutional end-users, fundraising film or program,  
14    [daytime drama (i.e., daytime "soap opera"),] commercials, music videos  
15    or "reality" program, or (ii) a production for which records are  
16    required under section 2257 of title 18, United States code, to be main-  
17    tained with respect to any performer in such production (reporting of  
18    books, films, etc. with respect to sexually explicit conduct).  
19    S2. Subdivision (b) of section 24 of the tax law is amended by adding  
20    a new paragraph 9 to read as follows:

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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1       (9) "RETAINED TELEVISION PRODUCTION" SHALL MEAN A QUALIFIED FILM AS  
2       DEFINED IN PARAGRAPH THREE OF THIS SUBDIVISION THAT HAS FILMED AT LEAST  
3       FIVE SEASONS WITHIN THE STATE PRIOR TO THE EFFECTIVE DATE OF THIS PARA-  
4       GRAPH AND THE RETAINED TELEVISION PRODUCTION INCURS (I) AT LEAST THIRTY  
5       MILLION DOLLARS IN ANNUAL PRODUCTION COSTS IN THE STATE, OR (II) AT  
6       LEAST TEN MILLION DOLLARS IN CAPITAL EXPENDITURES AT A QUALIFIED  
7       PRODUCTION FACILITY IN THE STATE.

8       S 3. This act shall take effect immediately.