

4169

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

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 added by section 1 of part P of chapter 60 of the laws of 2004,  
3     is amended to read as follows:  
4     (3) "Qualified film" means a feature-length film, television film,  
5     television pilot and/or each episode of a television series, regardless  
6     of the medium by means of which the film, pilot or episode is created or  
7     conveyed. "Qualified film" shall not include (i) a documentary film,  
8     news or current affairs program, [interview or talk program,] "how-to"  
9     (i.e., instructional) film or program, film or program consisting prima-  
10    rily of stock footage, [sporting event or sporting program, game show,]  
11    award ceremony, film or program intended primarily for industrial,  
12    corporate or institutional end-users, fundraising film or program,  
13    [daytime drama (i.e., daytime "soap opera"),] commercials, music videos  
14    or "reality" program, or (ii) a production for which records are  
15    required under section 2257 of title 18, United States code, to be main-  
16    tained with respect to any performer in such production (reporting of  
17    books, films, etc. with respect to sexually explicit conduct).  
18    S 2. This act shall take effect immediately.

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

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