

STATE OF NEW YORK

10034--A

IN ASSEMBLY

April 29, 2022

Introduced by M. of A. GOTTFRIED -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to 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 5 of part F of chapter 59 of the laws of
3 2021, is amended to read as follows:

4 (3) "Qualified film" means a feature-length film, television film,
5 relocated television production, television pilot or television series,
6 regardless of the medium by means of which the film, pilot or series is
7 created or conveyed. For the purposes of the credit provided by this
8 section only, a "qualified film" whose majority of principal photography
9 shooting days in the production of the qualified film are shot in West-
10 chester, Rockland, Nassau, or Suffolk county or any of the five New York
11 City boroughs shall have a minimum budget of one million dollars. A
12 "qualified film", whose majority of principal photography shooting days
13 in the production of the qualified film are shot in any other county of
14 the state than those listed in the preceding sentence shall have a mini-
15 mum budget of two hundred fifty thousand dollars. "Qualified film" shall
16 not include: (i) a documentary film, news or current affairs program,
17 interview or talk program, "how-to" (i.e., instructional) film or
18 program, film or program consisting primarily of stock footage, sporting
19 event or sporting program, game show, award ceremony, film or program
20 intended primarily for industrial, corporate or institutional end-users,
21 fundraising film or program, daytime drama (i.e., daytime "soap opera"),
22 commercials, music videos or "reality" program; (ii) a production for
23 which records are required under section 2257 of title 18, United States
24 code, to be maintained with respect to any performer in such production
25 (reporting of books, films, etc. with respect to sexually explicit
26 conduct); or (iii) other than a relocated television production, a tele-
27 vision series commonly known as variety entertainment, variety sketch

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

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1 and variety talk, i.e., a program with components of improvisational or
2 scripted content (monologues, sketches, interviews), either exclusively
3 or in combination with other entertainment elements such as musical
4 performances, dancing, cooking, crafts, pranks, stunts, and games and
5 which may be further defined in regulations of the commissioner of
6 economic development. However, a qualified film shall include a tele-
7 vision series as described in subparagraph (iii) of this paragraph only
8 if an application for such series has been deemed conditionally eligible
9 for the tax credit under this section prior to April first, two thousand
10 twenty, such series remains in continuous production for each season,
11 and an annual application for each season of such series is continually
12 submitted for such series after April first, two thousand twenty. A
13 series that changes the title of the series and/or the principal cast
14 prior to March thirty-first, two thousand twenty-three, shall be consid-
15 ered to remain in continuous production for each season, notwithstanding
16 a change in the title and/or principal cast of such series, provided the
17 series films at the same location as prior seasons, is produced by the
18 same entity, and retains at least eighty percent of the staff from the
19 prior season.

20 § 2. This act shall take effect immediately and shall apply to tax
21 years beginning on or after January 1, 2022.