

8926

I N A S S E M B L Y

(PREFILED)

January 4, 2012

Introduced by M. of A. LENTOL -- read once and referred to the Committee
on Ways and Means

AN ACT to amend the tax law, in relation to the empire state film
production tax 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 DOCUMENTARY FILM, television pilot and/or each episode of a television
6 series, regardless of the medium by means of which the film, pilot or
7 episode is created or conveyed. "Qualified film" shall not include (i) a
8 [documentary film,] news or current affairs program, interview or talk
9 program, "how-to" (i.e., instructional) film or program, film or program
10 consisting primarily of stock footage, sporting event or sporting
11 program, game show, award ceremony, film or program intended primarily
12 for industrial, corporate or institutional end-users, fundraising film
13 or program, daytime drama (i.e., daytime "soap opera"), commercials,
14 music videos or "reality" program, or (ii) a production for which
15 records are required under section 2257 of title 18, United States code,
16 to be maintained with respect to any performer in such production
17 (reporting of books, films, etc. with respect to sexually explicit
18 conduct).
19 S 2. This act shall take effect immediately and shall apply to taxable
20 years beginning on or after January 1, 2012.

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

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