

STATE OF NEW YORK

5277

2019-2020 Regular Sessions

IN ASSEMBLY

February 8, 2019

Introduced by M. of A. DiPIETRO -- 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 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 animated short film, broadcast series and/or features, relocated tele-
6 vision production, television pilot and/or each episode of a television
7 series, regardless of the medium by means of which the film, pilot or
8 episode is created or conveyed. "Qualified film" shall not include (i) a
9 documentary film, news or current affairs program, interview or talk
10 program, "how-to" (i.e., instructional) film or program, film or program
11 consisting primarily of stock footage, sporting event or sporting
12 program, game show, award ceremony, film or program intended primarily
13 for industrial, corporate or institutional end-users, fundraising film
14 or program, daytime drama (i.e., daytime "soap opera"), commercials,
15 music videos or "reality" program, or (ii) a production for which
16 records are required under section 2257 of title 18, United States code,
17 to be maintained with respect to any performer in such production
18 (reporting of books, films, etc. with respect to sexually explicit
19 conduct).

20 § 2. This act shall take effect immediately and shall apply to taxable
21 years beginning on or after January 1, 2020.

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

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