

# STATE OF NEW YORK

10034

## IN ASSEMBLY

April 29, 2022

Introduced by M. of A. GOTTFRIED -- 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 credit

The People of the State of New York, represented in Senate and Assem-  
bly, 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  
28 and variety talk, i.e., a program with components of improvisational or

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

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1 scripted content (monologues, sketches, interviews), either exclusively  
2 or in combination with other entertainment elements such as musical  
3 performances, dancing, cooking, crafts, pranks, stunts, and games and  
4 which may be further defined in regulations of the commissioner of  
5 economic development. However, a qualified film shall include a tele-  
6 vision series as described in subparagraph (iii) of this paragraph only  
7 if an application for such series has been deemed conditionally eligible  
8 for the tax credit under this section prior to April first, two thousand  
9 twenty, such series remains in continuous production for each season,  
10 and an annual application for each season of such series is continually  
11 submitted for such series after April first, two thousand twenty.  
12 Notwithstanding subparagraph (iii) of this paragraph, an entity receiv-  
13 ing a credit pursuant to this section for a television series commonly  
14 known as variety entertainment, that would otherwise be prohibited from  
15 receiving a tax credit, shall be eligible for a new variety enter-  
16 tainment show credit if the amount of the initial year credit does not  
17 exceed the previous year's amount, at least fifty percent of the staff  
18 are maintained in the first year of the credit, the same eligible entity  
19 applies for the subsequent season's credit, and such application is made  
20 prior to March thirty-first, two thousand twenty-three.  
21 § 2. This act shall take effect immediately.