

STATE OF NEW YORK

7422

2023-2024 Regular Sessions

IN SENATE

May 24, 2023

Introduced by Sen. WEBB -- 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 prohibiting applicants of the empire state film production credit from using artificial intelligence that would displace any natural person in their productions

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph 4 of subdivision (a) of section 24 of the tax law
2 is amended by adding a new subparagraph (iii) to read as follows:

3 (iii)(A) On or after January first, two thousand twenty-four, a quali-
4 fied film production company or qualified independent film production
5 company that has applied for credit under the provisions of this section
6 shall, as a condition for the granting of the credit, be prohibited from
7 using synthetic media in any component of production that would displace
8 any natural person in such production.

9 (B) For the purposes of this subparagraph, "synthetic media" means any
10 form of media including text, image, video or sound fully or partially
11 created or modified through the use of artificial intelligence algo-
12 rithms.

13 § 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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