

# STATE OF NEW YORK

6751

2025-2026 Regular Sessions

## IN SENATE

March 21, 2025

Introduced by Sens. WEBB, COMRIE, RAMOS, SALAZAR -- 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 excluding a production which uses artificial intelligence or autonomous vehicles in a manner which results in the displacement of employees whose salaries are qualified expenses from the definition of qualified film for the purposes of 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 9-a of part D of chapter 59 of the laws of  
3 2023, 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"),

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

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1 commercials, music videos or "reality" program; (ii) a production for  
2 which records are required under section 2257 of title 18, United States  
3 code, to be maintained with respect to any performer in such production  
4 (reporting of books, films, etc. with respect to sexually explicit  
5 conduct); [~~ex~~] (iii) a production which uses artificial intelligence or  
6 autonomous vehicles in a manner which results in the displacement of  
7 employees whose salaries are qualified expenses, unless such replacement  
8 is permitted by a current collective bargaining agreement in force  
9 covering such employees; or (iv) other than a relocated television  
10 production, a television series commonly known as variety entertainment,  
11 variety sketch and variety talk, i.e., a program with components of  
12 improvisational or scripted content (monologues, sketches, interviews),  
13 either exclusively or in combination with other entertainment elements  
14 such as musical performances, dancing, cooking, crafts, pranks, stunts,  
15 and games and which may be further defined in regulations of the commis-  
16 sioner of economic development. However, a qualified film shall include  
17 a television series as described in subparagraph [~~(iii)~~] (iv) of this  
18 paragraph only if an application for such series has been deemed condi-  
19 tionally eligible for the tax credit under this section prior to April  
20 first, two thousand twenty, such series remains in continuous production  
21 for each season, and an annual application for each season of such  
22 series is continually submitted for such series after April first, two  
23 thousand twenty. A series that changes either or both the title of the  
24 series or the principal cast prior to March thirty-first, two thousand  
25 twenty-three, shall be considered to remain in continuous production for  
26 each season, provided the series films at the same location as prior  
27 seasons, is produced by the same entity, and retains at least eighty  
28 percent of the staff from the prior season.

29 § 2. This act shall take effect immediately.