STATE OF NEW YORK

2575

2025-2026 Regular Sessions

IN SENATE

January 21, 2025

Introduced by Sen. ORTT -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to repeal certain provisions of the tax law, relating to the Empire state film production credit and the Empire state film post production credit

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

Section 1. Section 24 of the tax law is REPEALED.

§ 2. Section 31 of the tax law, as added by section 12 of part Q of chapter 57 of the laws of 2010, is REPEALED.

§ 3. Clause (E) of subparagraph (ii) of paragraph (b) of subdivision 1 of section 210-B of the tax law is REPEALED.

§ 4. Subdivision 20 of section 210-B of the tax law is REPEALED.

§ 5. Subdivision 32 of section 210-B of the tax law is REPEALED.

§ 6. Clause (v) of subparagraph (B) of paragraph 2 of subsection (a) of section 606 of the tax law is REPEALED.

§ 7. Clause (xxii) of subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law is REPEALED.

§ 8. Clause (xxxi) of subparagraph (B) of paragraph 1 of subsection (i) of section 606 of the tax law, as added by section 14 of part Q of chapter 57 of the laws of 2010, is REPEALED.

§ 9. Subsection (gg) of section 606 of the tax law is REPEALED.

§ 10. Subsection (qq) of section 606 of the tax law, as added by section 15 of part Q of chapter 57 of the laws of 2010, is REPEALED.

§ 11. Subdivision (b) of section 1201-a of the tax law is REPEALED.

§ 12. 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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