SENATE COMMITTEE AMENDMENTS
2015 Regular Session
Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original
Senate Bill No. 102 by Senator Morrell

1 AMENDMENT NO. 1

2 On page 1, line 2, change "enact R.S. 47:6007(B)(17) and (C)(1)(c)(iii)" to "amend and
3 reenact R.S. 47:6007(B)(10) and to enact R.S. 47:6007(B)(17)"

4 AMENDMENT NO. 2

5 On page 1, line 3, change "prohibit" to "limit"

6 AMENDMENT NO. 3

7 On page 1, line 6, change "R.S. 47:6007(B)(17) and (C)(1)(c)(iii) are hereby enacted" to
8 "R.S. 47:6007(B)(10) is hereby amended and reenacted and R.S. 47:6007(B)(17) is hereby
9 enacted"

10 AMENDMENT NO. 4

11 On page 1, between lines 10 and 11, insert:

12   *   *   *
13   (10)**(a)** "Production expenditures" means preproduction, production, and
14   postproduction expenditures in this state directly relating to a state-certified
15   production, including without limitation the following: set construction and
16   operation; wardrobes, makeup, accessories, and related services; costs associated
17   with photography and sound synchronization, lighting, and related services and
18   materials; editing and related services; rental of facilities and equipment; leasing of
19   vehicles; costs of food and lodging; digital or tape editing, film processing, transfer
20   of film to tape or digital format, sound mixing, special and visual effects; and
21   payroll.
22   **(b)** ~~This~~ **The** term **"production expenditures"** shall not include
23   expenditures for **the following:**
24   **(i)** Marketing and distribution, non-production related overhead, amounts
25   reimbursed by the state or any other governmental entity, costs related to the transfer
26   of tax credits, amounts that are paid to persons or entities as a result of their
27   participation in profits from the exploitation of the production, the application fee,
28   or state or local taxes.
29   **(ii) Expenditures for Above the Line (ATL) services for the production**
30   **that exceed fifty percent of total production expenditures in the state for the**
31   **production.**"

32 AMENDMENT NO. 5

33 On page 2, delete lines 2 through 23

This set of amendment(s) was prepared by Riley Boudreaux.