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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

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DIGEST

SB 102 Engrossed

2015 Regular Session

Morrell

Present law allows a motion picture investor tax credit for a percentage of "production expenditures" by a movie production in the state.

Proposed law provides that the term "production expenditures" shall not include expenditures for "Above the Line" (ATL) services for the production that exceed 50% of total production expenditures in the state for the production.

"Above the Line (ATL) services" is defined as services such as those of a producer, executive producer, line producer, coproducer, assistant producer, actor, director, casting director, screenwriter, and other services of job positions that are associated with the creative or financial control of a production and customarily considered as above the line services in the film and television industry.

Effective January 1, 2016.

(Amends R.S. 47:6007(B)(10); adds R.S. 47:6007(B)(17))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Changes the proposed law from a prohibition on any tax credits if ATL services exceed 50% of production expenditures to a limitation on granting tax credits for expenditures for ATL services which exceed 50% of total production expenditures.