

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 102

2015 Regular Session

Morrell

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/TAXATION. Limits expenditures for ATL services eligible for motion picture investor tax credits. (7/1/15)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Change effectiveness from Jan. 1, 2016 to July 1, 2015, contingent upon enactment of SB 223, adopted by substitute as SB 284, and HB 828.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 102 Engrossed

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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 that exceed 50% of total production expenditures in the state.

Proposed law defines "Above the Line" (ATL) services 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 July 1, 2015, if and when Senate Bill No. 223, adopted by substitute as Senate Bill No. 284, and House Bill No. 828 of this 2015 R.S. is enacted and becomes effective.

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

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