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

DIGEST

SB 102 Original 2015 Regular Session Morrell

Proposed law prohibits the certification of a production for motion picture investor tax credits as a "state-certified production" on or after January 1, 2016, and prohibits tax credits to be earned or certified for any "production expenditures" of such production, if the office of entertainment industry development in the Department of Economic Development and the secretary of LED determine that the expenditures for "Above the Line (ATL) services" for the production will exceed, or has exceeded, 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.

(Adds R.S. 47:6007(B)(17) and (C)(1)(c)(iii))