



General Assembly

February Session, 2016

**Raised Bill No. 5491**

LCO No. 2342



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

***AN ACT CONCERNING THE FILM TAX CREDIT.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (3) of subsection (a) of section 12-217jj of the  
2 2016 supplement to the general statutes is repealed and the following  
3 is substituted in lieu thereof (*Effective from passage*):

4 (3) (A) "Qualified production" means entertainment content created  
5 in whole or in part within the state, including motion pictures, except  
6 as otherwise provided in this subparagraph; documentaries; long-  
7 form, specials, mini-series, series, sound recordings, videos and music  
8 videos and interstitials television programming; interactive television;  
9 relocated television production; interactive games; videogames;  
10 commercials; any format of digital media, including an interactive web  
11 site, created for distribution or exhibition to the general public; and  
12 any trailer, pilot, video teaser or demo created primarily to stimulate  
13 the sale, marketing, promotion or exploitation of future investment in  
14 either a product or a qualified production via any means and media in  
15 any digital media format, film or videotape, provided such program

16 meets all the underlying criteria of a qualified production. For the state  
 17 fiscal years ending June 30, 2014, June 30, 2015, June 30, 2016, and June  
 18 30, 2017, "qualified production" shall not include a motion picture that  
 19 has not been designated as a state-certified qualified production prior  
 20 to July 1, 2013, and no tax credit voucher for such motion picture may  
 21 be issued during said years, except, for the state fiscal years ending  
 22 June 30, 2015, June 30, 2016, and June 30, 2017, "qualified production"  
 23 shall include (i) a motion picture for which twenty-five per cent or  
 24 more of the principal photography shooting days are in this state at a  
 25 facility that receives not less than twenty-five million dollars in private  
 26 investment and opens for business on or after July 1, 2013, and a tax  
 27 credit voucher may be issued for such motion picture, or (ii) a  
 28 production for which at least half of the entertainment content is  
 29 produced in this state, at least half of the personnel reside in this state  
 30 and the total cost of production is less than two million dollars, and a  
 31 tax credit voucher may be issued for such production.

32 (B) "Qualified production" shall not include any ongoing television  
 33 program created primarily as news, weather or financial market  
 34 reports; a production featuring current events, other than a relocated  
 35 television production, sporting events, an awards show or other gala  
 36 event; a production whose sole purpose is fundraising; a long-form  
 37 production that primarily markets a product or service; a production  
 38 used for corporate training or in-house corporate advertising or other  
 39 similar productions; or any production for which records are required  
 40 to be maintained under 18 USC 2257 with respect to sexually explicit  
 41 content.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-217jj(a)(3)

**Statement of Purpose:**

To expand the qualified productions eligible for the film tax credit for the 2015, 2016 and 2017 fiscal years.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*