
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 825 Session of
2023

INTRODUCED BY ARGALL, BOSCOLA, BROWN, DUSH, BREWSTER AND
SCHWANK, JUNE 26, 2023

REFERRED TO FINANCE, JUNE 26, 2023

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in entertainment production tax credit, further
11 providing for limitations.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 1716-D of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 by adding a subsection to read:

17 Section 1716-D. Limitations.

18 * * *

19 (b.1) Operating budget and location of projects.--

20 Notwithstanding any other provision of law, the following apply:

21 (1) At least 10% of the total film production tax

22 credits under this subarticle that the department allocates

1 each fiscal year shall be reserved for taxpayer projects with
2 an operating budget of not more than \$1,000,000.

3 (2) At least 20% of the total film production tax
4 credits under this subarticle that the department allocates
5 each fiscal year shall be reserved for taxpayer projects that
6 are filmed within this Commonwealth but primarily outside of
7 the following:

8 (i) A county of the first class.

9 (ii) A county of the second class.

10 (iii) A county of the second class A with a
11 population of more than 570,000 based on the 2020 Federal
12 decennial census.

13 (iv) A county of the third class with a population
14 of more than 530,000 but less than 540,000 based on the
15 2020 Federal decennial census.

16 (3) All film production tax credits under this
17 subarticle that the department allocates each fiscal year may
18 only be expensed within the boundaries of this Commonwealth.

19 * * *

20 Section 2. This act shall take effect in 60 days.