

## ALERTS

### Entertainment And Music Law Alert - Two State Legislatures Yell 'Cut' For Production Incentives

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#### Florida

The Florida Legislature failed to act on changes and additional funding for the state's production incentive program during this session. The funding enacted a couple of years ago has been committed to projects that are already in the queues. At play were other state legislative funding priorities, which took needed funds from this program, as well as other political dynamics. A small amount of money that was left over from 2013 will go back into the pool. This means that unless your production is in a good queue position or has been approved, it will not likely receive funding for credits. There is a chance that some leftover funds from the Digital Domain bankruptcy may go back into the pool.

#### California

On May 6, the California Assembly struck down proposed legislation that would have increased the value of the state's film production tax credit, a decision the bill's Republican author said will lead to the continued exodus of entertainment industry projects from California. AB 1780 failed to get the required number of votes to clear the Assembly Committee on Arts, Entertainment, Sports, Tourism and Internet Media. The bill would have increased the state's tax credit for film productions from 20 percent to as much as 35 percent. There is still some small hope in AB 1839, which can increase the California credit to 25 percent, depending on where the production was shot.

For more information, contact alert author Stephen Weizenecker at 404-264-4038 or [sweizenecker@btlaw.com](mailto:sweizenecker@btlaw.com). Visit us online at [www.btlaw.com](http://www.btlaw.com).

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### Stephen G. Weizenecker

Partner

Atlanta

P 404-264-4038

F 404-264-4033

[sweizenecker@btlaw.com](mailto:sweizenecker@btlaw.com)

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