
SENATE COMMITTEE ON BUDGET AND FISCAL REVIEW

Senator John Laird, Chair
2025 - 2026 Regular

Bill No:	AB 191	Hearing Date:	August 31, 2026
Author:	Committee on Budget		
Version:	August 28, 2026 As amended		
Urgency:	No	Fiscal:	Yes
Consultant:	Nora Brackbill		

Subject: 2028 Olympic and Paralympic Games

Summary: This bill, as part of the 2026-27 budget package, makes the following statutory changes related to the Los Angeles 2028 Olympic and Paralympic Games:

- 1) Existing law allows a credit to a qualified taxpayer for specified percentages of the qualified expenditures for the production of a qualified motion picture produced in the state at a certified studio construction project, defined to include the construction or renovation of one or more soundstages located in the state.

This bill provides that a qualified motion picture is deemed to be filmed at a certified studio construction project, for purposes of qualifying for the soundstage tax credit if the following are met:

- a) The entity had contracted for use of a soundstage that is part of a certified studio construction project, leased by a qualified taxpayer on or before September 1, 2026, for the purposes of filming a qualified motion picture.
 - b) The original soundstage subsequently became unavailable for filming because that soundstage was subleased to an organization directly associated with the Los Angeles 2028 Olympic and Paralympic Games.
 - c) The filming occurs at a qualified alternative soundstage
- 2) Applies the 2025 edition of the Building Standards Code to the installation and maintenance of temporary structures associated with the Los Angeles 2028 Olympic and Paralympic Games while creating a task group to monitor, inspect, and assess fire and other risks.
 - 3) Exempts all Los Angeles 2028 Olympic and Paralympic Games combat sports competitions from the regulatory oversight of the California State Athletic Commission.
 - 4) Provides various exemptions for competitors participating in events that utilize firearms at the Los Angeles 2028 Olympic and Paralympic Games. Specifically, this bill:

- a) Allows competitors who are minors participating in the Games to possess the firearm they will use to compete with and to purchase ammunition, with specified limitations and when accompanied by a specified responsible adult.
 - b) Provides exemptions related to background checks for ammunition sales and transfers for competitors at the Games, with specified limitations.
 - c) Makes these exemptions operative on July 1, 2027, and inoperative upon the later of October 1, 2028, or the conclusion of the 2028 Olympic and Paralympic Games, and repeals the exemptions as of January 1, 2029.
 - d) Requires the competitors to present accredited credentials to qualify for the exemptions, among other limitations.
 - e) Until January 1, 2029, allows the Los Angeles 2028 Organizing Committee to submit recommendations to the Department of Justice for competition pistols to exclude from the definitions of assault weapon or unsafe handgun due to their anticipated use in the 2028 Games.
- 5) Appropriates \$100,000 General Fund in 2026-27 to the Department of Justice to implement specified provisions of the bill.

Fiscal Effect: The provisions of this bill are necessary to implement the requirements of the 2026-27 Budget.

Support: None on file.

Opposed: None on file.

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