

Date of Hearing: April 20, 2026

ASSEMBLY COMMITTEE ON REVENUE AND TAXATION

Mike Gipson, Chair

AB 2319 (Schultz) – As Amended March 19, 2026

2/3 vote. Fiscal committee.

SUBJECT: Personal Income Tax Law: Corporation Tax Law: credits: qualified motion picture: postproduction

SUMMARY: Allows a credit under the Personal Income Tax (PIT) Law and the Corporation Tax (CT) Law in an amount between 35% and 50% of "qualified expenses" relating to the postproduction of a "qualified motion picture" in California, to be allocated by the California Film Commission (CFC), as specified. Specifically, **this bill:**

1) Contains the following legislative findings and declarations:

- a) California film and TV productions greatly benefit from the current motion picture tax credit 4.0 (Film Tax Credit 4.0);
- b) That credit does not cover postproduction when principal photography takes place outside of California or the project otherwise did not qualify for a motion picture tax credit, leaving a significant gap in the state's incentive framework;
- c) Postproduction expenditures have increasingly migrated to competing domestic and international jurisdictions offering targeted incentives. These jurisdictions include New York, Louisiana, New Mexico, New Jersey, Georgia, Pennsylvania, the United Kingdom, Ireland, Canada, Australia, Spain, France, Italy, and Qatar. This ever-increasing migration is resulting in reduced utilization of California's existing postproduction ecosystem and a massive decline in taxable wages;
- d) Major scoring facilities and stages, such as Sony, Fox, Warner Brothers, and Skywalker, are not generating as much revenue as in previous years and are at risk of closure. Editorial houses are also losing revenue and talent due to projects posting out of state;
- e) Editorial houses and postproduction service companies throughout California are losing revenue and skilled workers to out-of-state productions;
- f) Protecting the future of California's film and television industry aligns with the California Jobs First State Economic Blueprint, which recognizes that targeted incentive programs produce substantial returns on public investment by supporting good-paying jobs, increasing taxable wages, expanding local vendor spending, and generating broader economic activity; and,

- g) The tax credit program created by this bill is not intended to compete with or replace California's principal photography incentive, but to complement it by capturing postproduction activity not otherwise eligible for existing credits.
- 2) Enacts the California Postproduction Tax Credit program.
 - 3) Allows, for taxable years beginning on or after January 1, 2027, a credit to a "qualified taxpayer" equal to a specified percentage of "qualified expenditures" for the postproduction of a "qualified motion picture" in California.
 - 4) Specifies that the credit shall not be allowed for a "qualified motion picture" for which a credit has been claimed under the Film Tax Credit 4.0 program.
 - 5) Defines a "qualified taxpayer" as a taxpayer, or a single member limited liability company that is disregarded for tax purposes, that has:
 - a) Paid or incurred "qualified expenditures";
 - b) Participated in the Career Readiness requirement; and,
 - c) Been issued a credit certificate by the CFC.
 - 6) Defines "qualified expenditures" as amounts paid or incurred for tangible personal property purchased or leased, and used, within this state in the postproduction of a "qualified motion picture" and payments, including "qualified wages", for services performed within this state in the postproduction of a "qualified motion picture".
 - 7) Defines a "qualified motion picture" as a motion picture that is produced for distribution to the general public, regardless of medium, that is one of the following:
 - a) A feature, including an animated film and an independent film, with a minimum production budget of \$1 million;
 - b) A miniseries or limited series consisting of two or more episodes, each longer than 40 minutes of running time, exclusive of commercials, with a minimum production budget of \$1 million per episode;
 - c) A pilot for a new live action or animated television series that is at least 20 minutes of running time, exclusive of commercials, and with a minimum production budget of \$1 million;
 - d) A live action or animated series, averaging across a season at least 20 minutes of running time per episode, exclusive of commercials, with a minimum production budget of \$1 million per episode; or,
 - e) A large-scale competition show, not including traditional reality, game shows, talk shows, or docufollow television programming, with a minimum production budget of \$1 million per episode.
 - 8) Specifies that, to qualify as a "qualified motion picture" all of the following conditions must be satisfied:

- a) At least 75%, or \$1 million, whichever is greater, of postproduction expenses are incurred for payment for services performed within the state and the purchase or rental of property used within the state;
 - b) Postproduction of the qualified motion picture is completed within 30 months of the date on which the qualified taxpayer's application is approved by the CFC;
 - c) The copyright for the motion picture is registered with the United States Copyright Office pursuant to Title 17 of the United States Code;
 - d) Except as provided, principal photography of the qualified motion picture commences after the date on which the application is approved by the CFC, but no later than specified;
 - e) Provides a diversity workplan checklist; and,
 - f) Pays a prevailing wage rate determined by the Director of Industrial Relations under Labor Code Sections 1773 and 1773.9 where a rate has been established for that position. This requirement shall apply to services performed by a workforce that is employed directly, indirectly through a motion picture payroll services company, or through a loan-out corporation where the underlying services are performed in California.
- 9) Defines "qualified wages" to mean all of the following:
- a) Any wages subject to withholding under Unemployment Insurance Code Section 13000 *et seq.* that were paid or incurred by any taxpayer involved in the postproduction of a qualified motion picture with respect to a "qualified individual" for services performed on the qualified motion picture production within this state;
 - b) The portion of any employee fringe benefits paid or incurred by any taxpayer involved in the postproduction of the qualified motion picture that are properly allocable to qualified wage amounts, as specified;
 - c) Any payments made to a "qualified entity" for services performed in this state by "qualified individuals", as specified; and,
 - d) Remuneration paid to an independent contractor who is a "qualified individual" for services performed within this state by that "qualified individual".
- 10) Excludes certain expenses from the definition of "qualified wages", including:
- a) Expenses, including wages, related to new use, reuse, clip use, licensing, secondary markets, or residual compensation, or the creation of any ancillary product, including, but not limited to, a soundtrack album, toy, game, trailer, or teaser;
 - b) Expenses, including wages, paid or incurred with respect to acquisition, development, turnaround, or any rights thereto;
 - c) Expenses, including wages, related to financing, overhead, marketing, promotion, or distribution of a qualified motion picture; and,

- d) Expenses, including wages, paid per person per qualified motion picture for writers, directors, music directors, music composers, music supervisors, producers, and performers, other than background actors with no scripted lines.
- 11) Defines a "qualified individual" as any individual who performs services during the production period in an activity related to the postproduction of a qualified motion picture.
- 12) Defines a "qualified entity" as a personal service corporation as defined in Internal Revenue Code Section 269A(b)(1), a payroll services corporation, or any entity receiving qualified wages with respect to services performed by a qualified individual.
- 13) Specifies that, except as otherwise provided, the credit shall be allowed for the taxable year in which the CFC issues the credit certificate for the qualified motion picture, but in no instance prior to July 1, 2027, and shall be for the applicable percentage of all qualified expenditures paid or incurred by the qualified taxpayer in all taxable years for that qualified motion picture.
- 14) Provides that the amount of the credit allowed to a qualified taxpayer shall be limited to the amount specified in the credit certificate issued to the qualified taxpayer by the CFC.
- 15) Requires the CFC to allocate tax credits to applicants on or after July 1, 2027, and before July 1, 2032, in four or more allocation periods per fiscal year (FY).
- 16) Provides that the credit shall be an amount equal to the sum of the following:
- a) 35% of qualified expenditures attributable to qualified editorial expenditures of the postproduction of a qualified motion picture in California; and,
 - b) Additional credits shall be allowed for the postproduction of a qualified motion picture in an aggregate amount not to exceed 15% of qualified expenditures, as follows:
 - i) 5% of qualified expenditures for expenditures relating to postproduction outside the Los Angeles zone, as specified;
 - ii) 10% of qualified expenditures for qualified wages paid for services performed relating to postproduction outside of the Los Angeles zone to qualified individuals who reside in California but outside the Los Angeles zone; and,
 - iii) 15% of qualified expenditures for expenditures relating to qualified music scoring.
- 17) Provides that, unless otherwise specified, the CFC shall allocate the credit amounts subject to the following categories:
- a) Features, independent films, and animated films shall be allocated 50%, as specified; and,
 - b) A television series, miniseries, limited series, and animated series shall be allocated 50%, as specified.

- 18) Caps the aggregate amount of credits that may be allocated per FY, except as provided, to _____¹ for FY 2027-28 and each FY thereafter, through and including FY 2032-33, as specified.
- 19) Provides that a qualified taxpayer may make a one-time election to be paid a refund for each taxable year of the "refundable period", not to exceed the "annual refundable amount".
- 20) Defines the "refundable period" as the first taxable year that the credit certificate is issued to the qualified taxpayer by the CFC, and the succeeding four taxable years.
- 21) Defines the "annual refundable amount" as 20% of the "total refundable amount".
- 22) Defines the "total refundable amount" as 90% of the credit amount that exceeds the tax liability in the first taxable year of the refundable period.
- 23) Requires the credit to be administered in the same manner as the Film Tax Credit 4.0, except as specified.
- 24) Provides that, for purposes of complying with Revenue and Taxation Code (R&TC) Section 41, the Legislature finds and declares all of the following:
- a) The specific goals, purposes, and objectives that the credits will achieve include all of the following:
 - i) To maintain and expand motion picture and television postproductions, and the quality of the jobs they provide, in California;
 - ii) To keep California's Film Tax Credit competitive with postproduction incentives offered by other states and other countries; and,
 - iii) To increase the competitiveness of the tax credits allowed relative to previous California motion picture tax credit programs by allowing the tax credit to be refundable.
 - b) The performance indicators for the Legislature to use in determining if the credits accomplish the specific goals, purposes, and objectives may include, but are not limited to, all of the following:
 - i) The number and types of postproductions that apply for the tax credits allowed;
 - ii) The total amount of credit allocations applied for;
 - iii) The total amount of credits allocated;
 - iv) The total amount of credits certified as eligible to be claimed on a tax return;
 - v) The number of jobs included in the budgets of postproductions receiving the tax credits allocated;

¹ This cap amount is currently unspecified.

- vi) A comparison of the performance indicators specified, with results from California motion picture tax credit programs authorized by existing law; and,
 - vii) The total amount of credits allocated by this bill that are claimed as a refund on a tax return.
- 25) Provides that, on or before May 1, 2030, the Legislative Analyst's Office (LAO) shall provide to this Committee, the Senate Committee on Governance and Finance, and the public, a report evaluating the effectiveness of the tax credits allowed by this bill in achieving the metrics outlined above, including an assessment of the refundability of the tax credit in achieving those metrics.

EXISTING LAW:

- 1) Allows various tax credits under both the PIT Law and the CT Law. These credits are generally designed to encourage socially beneficial behavior or to provide relief to taxpayers that incur specified expenses. (R&TC Sections 17041 *et seq.* and 23608 *et seq.*)
- 2) Requires any bill authorizing a new credit to contain all of the following:
 - a) Specific goals, purposes, and objectives that the tax credit will achieve;
 - b) Detailed performance indicators for the Legislature to use when measuring whether the tax credit meets the goals, purposes, and objectives stated in the bill; and,
 - c) Data collection requirements to enable the Legislature to determine whether the tax credit is meeting, failing to meet, or exceeding those specific goals, purposes, and objectives. The requirements shall include the specific data and baseline measurements to be collected and remitted in each year the credit is in effect, for the Legislature to measure the change in performance indicators, and the specific taxpayers, state agencies, or other entities required to collect and remit data. (R&TC Section 41.)

FISCAL EFFECT: Unknown, but in excess of this Committee's Suspense File threshold.

COMMENTS:

- 1) The author has provided the following statement in support of this bill:

California has the most experienced post-production workforce in the world, but we are losing jobs and projects to other states and countries that offer targeted incentives for post-production work.

AB 2319 fills a gap in our current tax credit program by creating a post-production incentive that keeps high-skill jobs, small-business vendors, and production spending in California while complementing, not replacing, the existing Film and Television Tax Credit Program.

This bill is designed to capture economic activity that would otherwise leave the state and to ensure that California remains competitive in an industry we helped create.

California's post-production infrastructure represents a century of investment and tens of thousands of skilled jobs and it is sitting underutilized while other states and countries capture work that belongs here. Every qualified project that completes post-production in New York or London instead of Los Angeles is a direct transfer of high-wage jobs and taxable income out of this state. AB 2319 closes the incentive gap that is making that transfer happen.

- 2) This bill is sponsored by the California Post Alliance, which notes:

California-headquartered companies, such as Netflix, Apple, Disney, and the independent production sector that anchors much of the state's creative economy, are among the primary financiers of American film and television content.

When those productions choose to complete post-production in another jurisdiction because that jurisdiction offers an incentive which California does not, California-sourced capital generates jobs, wages, and tax revenue for someone else's economy. The workers who would have edited that film in Burbank, scored its music on a stage in Hollywood, or mixed its sound in Northern California instead do that work somewhere else, and the income tax, the vendor spending, and the economic multiplier effect follows.

AB 2319 does not solve every competitive variable in the global production landscape, but it does close the specific policy gap that is causing work to leave that would otherwise stay here.

It has support from post-production facilities, music scoring stages, editorial houses, and VFX companies that have watched their booking calendars thin as work migrates to incentivized jurisdictions.

- 3) This bill is supported by Los Angeles City Mayor Karen Bass, who notes the following:

While California's Motion Picture Tax Credit Program has helped retain principal photography, it does not extend to post-production when projects film outside the state or do not qualify for the credit. As a result, post-production work is increasingly being done in other jurisdictions that offer targeted incentives.

Post-production is a critical part of California's entertainment economy, supporting thousands of high-skill jobs – including editors, sound engineers, visual effects artists, composers, musicians, technicians, and many small businesses. Without a competitive incentive, we risk losing this talent to other states.

AB 2319 addresses this gap by creating a post-production-specific credit that complements California's existing program and helps retain economic activity that would otherwise be exported elsewhere. This measure will help sustain jobs, keep facilities active, and ensure California remains the global leader in entertainment production and innovation.

- 4) The Motion Picture Editors Guild has registered a support if amended position, noting the following:

[W]e strongly support the creation of a post-production tax credit. However, it is essential that any such credit supports good, union jobs that uphold long-established industry standards. As currently drafted, AB 2319's "prevailing wage" language applies only to construction and offers no meaningful protection for post-production workers. That creates a loophole that can be exploited by employers who will not create the middle-class jobs – with health and pension benefits that have long been the standard in our industry – vital to a strong California economy.

5) Committee Staff Comments:

- a) *What is a "tax expenditure"?* Existing law provides various credits, deductions, exclusions, and exemptions for particular taxpayer groups. In the late 1960s, United States Treasury officials began arguing that these features of the tax law should be referred to as "expenditures" since they are generally enacted to accomplish some governmental purpose and there is a determinable cost associated with each (in the form of foregone revenues).

As the Department of Finance notes in its annual Tax Expenditure Report, there are several key differences between tax expenditures and direct expenditures. First, tax expenditures are typically reviewed less frequently than direct expenditures. Second, there is generally no control over the amount of revenue losses associated with any given tax expenditure. Finally, it should also be noted that, once enacted, it takes a two-thirds vote to rescind an existing tax expenditure absent a sunset date. This effectively results in a "one-way ratchet" whereby tax expenditures can be conferred by majority vote, but cannot be rescinded, irrespective of their efficacy or cost, without a supermajority vote.

- b) *The motion picture industry in California:* The motion picture business is, in many respects, a quintessential California industry. The state's film production workforce is by far the largest in the United States, and over 2.5 times the size of its nearest competitor (New York). The industry, however, is heavily concentrated in Southern California, with the vast majority of these California jobs located in Los Angeles County alone.

Despite its historical ties to California, the motion picture industry is inherently mobile, and has become increasingly so with the advent of advanced technology. As such, a number of other states (and foreign governments) have established public subsidies to attract film productions. States have done so in the hopes of developing a regional industry and stimulating film-related tourism. Louisiana was the first state to adopt tax incentives for film and television production in 1992. (National Conference of State Legislatures, *State Film Production Incentives and Programs*, February 5, 2018.) Ten years later, Louisiana expanded its program and the state's film industry began to experience significant growth. (*Id.*) By 2009, 44 states, along with Puerto Rico and Washington D.C., offered incentives for film and television productions.² (*Id.*) While filmmakers obviously consider a host of factors in deciding where to shoot, it would appear that the availability of financial incentives plays a role in many site selection decisions.

² The popularity of these programs has decreased in recent years. In 2018, only 31 states, Washington D.C., Puerto Rico, and the U.S. Virgin Islands continued to maintain film incentive programs.

- c) *California's first film tax credit program*: Responding to the proliferation of financial incentives offered by other states, California adopted its first film and television production tax credit program in 2009. [SBx3 15 (Calderon), Chapter 17, Statutes of 2009, Third Extraordinary Session, and ABx3 15 (Krekorian), Chapter 10, Statutes of 2009, Third Extraordinary Session.] Originally, the program was scheduled to sunset after FY 2013-14, but was extended by the Legislature in 2011 for one additional year – through FY 2014-15. [AB 1069 (Fuentes), Chapter 731, Statutes of 2011.] In 2012, the program was further extended for two additional years – through FY 2016-17. [AB 2026 (Fuentes), Chapter 841, Statutes of 2012.]

Between FYs 2009-10 and 2016-17, this program provided \$100 million per year, for a total of up to \$800 million in tax credits. For most projects, the individual credit amount was equal to 20% of qualified expenditures. Television series relocating to California from other jurisdictions and independent film productions qualified for a more generous 25% credit.

Demand for the original tax credit exceeded the \$100 million available in every year of the program's existence. The CFC, which was charged with administering the program, accepted applications on a first-come, first-served basis. After the program's first year, however, most applications were submitted on the first day of each application period. As a result, the CFC used a random selection process – often referred to as a "lottery" – to determine the order in which applications received on the same day would be processed.

- d) *The Film Tax Credit 2.0*: AB 1839 (Gatto), Chapter 413, Statutes of 2014, replaced the original film tax credit with an expanded credit program, referred to by many as the "Film Tax Credit 2.0". The new program allocated up to \$330 million annually through FY 2019-20, and authorized a wider range of film and television projects to apply for the program.

The Film Tax Credit 2.0 was designed, in part, to improve some of the perceived issues with the first program. As noted above, under the first tax credit program, most credits were allocated randomly rather than on the basis of objective criteria. Instead of allocating credits on a first-come, first-served basis, the Film Tax Credit 2.0 program used a "jobs ratio" score and allocated credits to the highest scoring applications.

- e) *The Film Tax Credit 3.0*: In 2018, the Legislature and Governor extended the film tax credit program as part of the 2018 Budget Package. Specifically, SB 871 (Committee on Budget and Fiscal Review), Chapter 54, Statutes of 2018, established similar credits for the CFC to allocate on or after July 1, 2020, and before July 1, 2025. Among other things, SB 871 required credit applicants to include in the application the applicant's written policy against unlawful harassment and a summary of the applicant's voluntary programs to increase the representation of minorities and women in certain job classifications, as specified.
- f) *SB 144 (Portantino)*: In 2021, the Legislature and Governor enacted additional modifications to the film tax credit program. Among other things, SB 144 (Portantino), Chapter 114, Statutes of 2021, did the following:

- i) Required a qualified taxpayer to provide additional information, including data regarding the diversity of the applicant's workforce, to be eligible for the credit;
 - ii) Required an applicant with a production that is an independent film to include, in its application, a summary of the applicant's voluntary programs to increase the representation of minorities and women in specified job classifications;
 - iii) Increased the aggregate amount of credits that may be allocated for FYs 2021-22 and 2022-23 by \$15 million, making these amounts exclusively available to television series that relocate to California, as defined;
 - iv) Increased the aggregate amount of credits that may be allocated for FYs 2021-22 and 2022-23 by \$75 million, making these amounts exclusively available to recurring television series, as defined; and,
 - v) Allowed, for taxable years beginning on or after January 1, 2022, and before January 1, 2032, a credit for the production of a qualified motion picture in this state at a certified studio construction project.
- g) *The Film Tax Credit 4.0*: In 2023, the Legislature and Governor enacted SB 132 (Committee on Budget and Fiscal Review), Chapter 56, Statutes of 2023, which enacted the Film Tax Credit 4.0. Specifically, SB 132 authorized a new film tax credit program for taxable years beginning on or after January 1, 2025 to be allocated by the CFC on or after July 1, 2025 and before July 1, 2030. Importantly, SB 132 also authorized the state's first refundable credit for business taxpayers. As such, SB 132 allowed taxpayers without tax liability to make a one-time election to be paid a refund, spread out over a five-year period, of the "total refundable amount", defined as 90% of the credit amount exceeding the taxpayer's tax liability in the first taxable year of the refundable period. Put simply, this budget agreement authorized the very first refundable business credit but conditioned the credit on the taxpayer accepting a 10% "haircut" of the credit amount.
- h) *AB 1138 (Zbur)*: Last year, the Legislature and Governor enacted AB 1138 (Zbur), Chapter 27, Statutes of 2025, which revised the expanded the Film Tax Credit 4.0 in numerous respects. Specifically, AB 1138:
- i) Increased the aggregate amount of credits that may be allocated in a FY to \$750 million, and revised the allocation limitations for specified qualified motion pictures within that aggregate amount;
 - ii) Increased the credit amount allowed for a qualified motion picture to 35% or 40%, as specified;
 - iii) Increased the amount of qualified expenditures the CFC is allowed to consider when determining the credit amount allocated to a qualified motion picture;
 - iv) Included veteran status and ZIP Code in the diversity workplan and final diversity assessment;

- v) Revised the definition of a qualified motion picture to include live action and animated series with episodes averaging 20 minutes or more, animated films, and large-scale competition shows, as specified; and,
 - vi) Specified that a television series that completed principal photography on the previous season more than 48 months prior to applying for an allocation of this credit is considered a new television series for purposes of the definition of a qualified motion picture, unless certain conditions are met.
- i) *What would this bill do?* This bill would enact the California Postproduction Tax Credit program to encourage film and television productions to complete their postproduction work within California. Specifically, this bill would authorize a credit in an amount between 35% and 50% of qualified expenses relating to the postproduction of a qualified motion picture in California. The CFC would be responsible for allocating the new credit for postproduction activities. The credit would be allocated to applicants on or after July 1, 2027, and before July 1, 2032, in four or more allocation rounds per FY. As with the Film Tax Credit 4.0, it appears that the author intends to cap the aggregate amount of credit per FY, but this bill currently includes a blank for the allocation cap.
- In terms of intent, this bill's findings and declarations note that the Film Tax Credit 4.0 does not cover postproduction activities when principal photography takes place outside of California or the project in question otherwise did not qualify for a motion picture tax credit. According to the author, this framework leaves a significant gap in the state's incentive framework, which is being exploited by other states and foreign jurisdictions that have crafted targeted incentives for postproduction expenditures.
- j) *CDTFA:* This bill incorporates many, if not most, of the provisions contained in the existing Film Tax Credit 4.0 statute. Some of these provisions, however, do not appear to bear any relation to the proposed credit for postproduction activities. As an example, this bill makes repeated reference to the California Department of Tax and Fee Administration, despite the department not being tasked with any responsibilities under this bill. The Committee may wish to consider striking these provisions from the bill. In addition, Committee staff are available to work on refining the language to remove other potentially extraneous provisions as this bill progresses through the legislative process.
- k) *Double referral:* This bill was double-referred with the Committee on Arts, Entertainment, Sports, and Tourism, which passed this bill on April 7, 2026, by a vote of 8 to 0. For additional discussion of this bill, please refer to the analysis prepared by the Committee on Arts, Entertainment, Sports, and Tourism.
- l) *Is this good public policy?* Some critics question the wisdom of enacting industry-specific tax benefits, which tend to pit state against state and encourage a proverbial "race to the bottom". For this reason, the LAO has generally argued that such industry-specific inducements represent poor tax policy. That said, the LAO has also acknowledged that California's adoption of a film tax credit was understandable in light of the actions taken by other states to lure productions away from Hollywood.

In addition, both the film tax credit and the credit proposed by this bill contain many provisions to guard against some of the pitfalls that attend other tax expenditure programs. Unlike most other credits, this credit would ostensibly be capped annually,

allowing the Legislature to weigh the program against other budgetary priorities and determine the state's maximum financial exposure. The credit is also allocated by the CFC which, by most accounts, has done a very good job administering the existing film incentive. In the end, the question is whether this bill's proposed credit will prove sufficient to shore up California's postproduction industry for the medium to long term or whether the state will, in short order, be called upon to provide even more generous incentives in response to the actions of other competing states and nations over which California has no control.

- m) *Committee's tax expenditure policy*: Both R&TC Section 41 and Committee policy require any tax expenditure bill to outline specific goals, purposes, and objectives that the tax expenditure will achieve, along with detailed performance indicators for the Legislature to use when measuring whether the tax expenditure meets those stated goals, purposes, and objectives. A tax expenditure bill will not be eligible for a Committee vote unless it has complied with these requirements.

In addition to the R&TC Section 41 requirements, this Committee's policy also requires that all tax expenditure proposals contain an appropriate sunset provision to be eligible for a vote. According to this policy, an "appropriate sunset provision" means five years, except in the case of a tax expenditure measure providing relief to California veterans, in which case "appropriate sunset provision" means ten years. This bill complies with both R&TC Section 41, and the Committee's policy on sunsets.

REGISTERED SUPPORT / OPPOSITION:

Support

California Post Alliance (Sponsor)
 California Arts Advocates
 City of Burbank
 City of Los Angeles Mayor Karen Bass
 City of Santa Monica
 Company 3
 Crafty Apes LLC
 Engine Room, LLC
 Exceptional Minds
 Formosa Group, LLC
 GSK Talent
 Kincade Productions, LLC
 #MakeItBay
 Monkeyland Audio, Inc.
 Point 360
 Santa Monica Pier
 Santa Monica Travel & Tourism
 Serrano Sound Inc.
 Showrunnr, Inc.
 Signature Post
 Trevanna Post
 8 individuals

Support if Amended

Motion Picture Editors Guild

Opposition

None on file

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