

SENATE THIRD READING

SB 191 (Committee on Budget and Fiscal Review)

As Amended August 28, 2026

Majority vote. Budget Bill Appropriation Takes Effect Immediately

SUMMARY

This bill makes statutory changes necessary to implement the Budget Act of 2026 related to the Los Angeles 2028 Olympic and Paralympic Games.

Major Provisions

- 1) *Soundstage Tax Credit*. 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; and
 - c) The filming occurs at a qualified alternative soundstage
- 2) *Building Codes*. Applies the 2025 edition of the Building Standards Code to the installation and maintenance of temporary structures associated with the 2028 Olympic and Paralympic Games while creating a State Fire Marshal led task group to monitor, inspect, and assess fire and other risks.
- 3) *Combat Sports*. Exempts all 2028 Olympic and Paralympic combat sports competitions from the regulatory oversight of the California State Athletic Commission.
- 4) *Other Sporting Events*. Allows various temporary exemptions for competitors participating in sporting events that utilize firearms. Specifically, this bill:
 - a) Provides exemptions related to background checks for ammunition sales and transfers for competitors, with specified limitations;
 - b) Allows minor competitors to participate in and purchase ammunition for the sporting events, with specified limitations and when accompanied by a defined responsible adult;
 - c) Requires competitors to present accredited credentials to qualify for the exemptions;
 - d) Allows the Los Angeles 2028 Organizing Committee to submit recommendations to the Department of Justice by June 19, 2028, for competition firearms to exclude from the

definition of assault weapon or unsafe handgun due to their anticipated use in the 2028 Games; and

- e) Repeals the various exemptions by January 1, 2029.

COMMENTS

According to the Author

Arguments in Support

None on file

Arguments in Opposition

None on file.

FISCAL COMMENTS

Includes \$100,000 General Fund to the Department of Justice for administrative costs related to the administration of paragraph (3) of subdivision (d) of Section 30515 of the Penal Code and Section 32105 of the Penal Code.

VOTES

SENATE FLOOR: 28-10-2

YES: Allen, Archuleta, Arreguín, Ashby, Becker, Blakespear, Cabaldon, Caballero, Cervantes, Cortese, Durazo, Gonzalez, Grayson, Hurtado, Laird, Limón, McGuire, McNerney, Menjivar, Padilla, Pérez, Richardson, Rubio, Smallwood-Cuevas, Umberg, Wahab, Weber Pierson, Wiener

NO: Alvarado-Gil, Choi, Dahle, Grove, Jones, Niello, Ochoa Bogh, Seyarto, Strickland, Valladares

ABS, ABST OR NV: Reyes, Stern

UPDATED

VERSION: August 28, 2026

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FN: 0004465