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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 505 Session of  
2015

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INTRODUCED BY COSTA, BLAKE, KITCHEN, FONTANA, FARNESE, YUDICHAK,  
SCHWANK, BREWSTER, BROWNE, TARTAGLIONE, HUGHES, WILEY,  
BOSCOLA AND LEACH, FEBRUARY 19, 2015

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REFERRED TO FINANCE, FEBRUARY 19, 2015

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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 film production tax credit, further providing  
11 for the definitions of "qualified tax liability" and  
12 "taxpayer."

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

15 Section 1. The definitions of "qualified tax liability" and  
16 "taxpayer" in section 1702-D of the act of March 4, 1971 (P.L.6,  
17 No.2), known as the Tax Reform Code of 1971, amended July 9,  
18 2013 (P.L.270, No.52), are amended to read:

19 Section 1702-D. Definitions.

20 The following words and phrases when used in this article  
21 shall have the meanings given to them in this section unless the  
22 context clearly indicates otherwise:

1 \* \* \*

2 "Qualified tax liability." The liability for taxes imposed  
3 under Article III, IV, VI, VII [or IX], VIII or XV. The term  
4 shall not include any tax withheld by an employer from an  
5 employee under Article III.

6 \* \* \*

7 "Taxpayer." A film production company subject to tax under  
8 Article III, IV [or VI], VIII or XV. The term does not include  
9 contractors or subcontractors of a film production company.

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