
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 133 Session of
2021

INTRODUCED BY FONTANA, STREET, COLLETT, HUGHES, SANTARSIERO,
SCAVELLO, BARTOLOTTA, KEARNEY, CAPPELLETTI AND COSTA,
JANUARY 27, 2021

REFERRED TO FINANCE, JANUARY 27, 2021

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 limitations and for film production tax credit districts.

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

14 Section 1. Section 1716-D(a) of the act of March 4, 1971
15 (P.L.6, No.2), amended June 28, 2019 (P.L.50, No.13), known as
16 the Tax Reform Code of 1971, is amended to read:

17 Section 1716-D. Limitations.

18 [(a) Cap.--Except for tax credits reissued under section
19 1716.1-D, in no case shall the aggregate amount of tax credits
20 awarded in any fiscal year under this subarticle exceed
21 \$70,000,000. The department may, in its discretion, award in one
22 fiscal year up to:

1 (1) Thirty percent of the dollar amount of film
2 production tax credits available to be awarded in the next
3 succeeding fiscal year.

4 (2) Twenty percent of the dollar amount of film
5 production tax credits available to be awarded in the second
6 successive fiscal year.

7 (3) Ten percent of the dollar amount of film production
8 tax credits available to be awarded in the third successive
9 fiscal year.]

10 * * *

11 Section 2. Section 1716.2-D(e) of the act is amended to
12 read:

13 Section 1716.2-D. Film production tax credit districts.

14 * * *

15 (e) Construction.--The tax credits authorized under this
16 section [are in addition to the tax credits under section 1716-
17 D(a) and] are available exclusively for activities occurring
18 within the designated district.

19 * * *

20 Section 3. This act shall apply to fiscal years beginning
21 after June 30, 2021.

22 Section 4. This act shall take effect immediately.