

New Technologies

(c) Apportionment of Business Income. The property, payroll, and sales factor of the apportionment formula for motion picture and television film producers, distributors and television networks shall be computed pursuant to Sections 25128 through 25137 of the Revenue and Taxation Code and the regulations adopted pursuant thereto except as provided in this regulation. New technologies including but not limited to video streaming and online websites to the extent they are utilized by motion picture and television film producers, producers of television commercials and to television networks to produce business income.