



## Short Form Analysis

Author: Calderon, et al.

Sponsor:

Bill Number: AB 1734

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Amended: May 25, 2018

Attorney: Bruce Langston

Related Bills:

**Subject:** California Motion Picture & Television Production Credit/Qualified Expenditures & Wages Relating to Original Photography Outside Los Angeles Zone

No analysis required – Not within our scope of responsibility.

Major Amendment

Recommended Position of \_\_\_\_\_ still valid

Minor/Technical Amendment

Approved Position of \_\_\_\_\_ still valid

### Summary

This bill would, under the Personal Income Tax Law and Corporation Tax Law, allow a credit to a qualified taxpayer for qualified expenditures for the production of a qualified motion picture in California.

### Analysis

The May 25, 2018, amendments modified a defined term related to certification of the credit by the California Film Commission and added a co-author. The department's analysis of the bill as amended April 9, April 12, and May 1, 2018 still applies.

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