



STATE OF CALIFORNIA  
**Franchise Tax Board**

## No Analysis Required

Author: Committee on Budget

Sponsor:

Bill Number: SB 878

Analyst: Jessica Deitchman

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Amended: August 13, 2018

Attorney: Bruce Langston

Related Bills:

**Subject:** California Motion Picture Credit/California Film Commission Authorized to Allocate Previously Allocated Credits Not Certified/LAO Report Relating to Effectiveness of Qualified Motion Picture Credit Due Date Changed to on or after January 1, 2023

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 modify the California Motion Picture Credit.

## Analysis

The August 13, 2018, amendments replaced intent language with provisions related to the California Motion Picture Credit that would modify the Legislative Analyst Office's reporting requirement, clarify the California Film Commission's (Commission's) authority to allocate the credit, and appropriate funds to the Commission, as specified. This bill has no impact on the department's programs and operations or state income tax revenue.

## Legislative Staff Contact

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