



STATE OF CALIFORNIA  
**Franchise Tax Board**

## Short Form Analysis

Author: Portantino

Sponsor:

Bill Number: SB 485

Amended: February 17, 2021

**SUBJECT:** Motion Picture Production Credit

- Minor/Technical Amendment

### SUMMARY

This bill, under the Personal Income Tax Law, would make a nonsubstantive change to the motion picture production tax credit.

### ANALYSIS

This bill would make a nonsubstantive change to Revenue and Taxation Code section 17053.85 by deleting one "the" from subdivision (a)(1). This change does not impact the department's programs, operations, or state tax revenue.

### LEGISLATIVE CONTACT

[FTBLegislativeServices@ftb.ca.gov](mailto:FTBLegislativeServices@ftb.ca.gov)