

## 2013 SC S 163 , Enacted - Final

South Carolina

SUMMARY: Relates to the tax rebate to a motion picture production company by the State Film Commission; provides that the rebate may not exceed twenty percent of the total aggregate payroll for persons subject to income tax withholdings of the state, and may not exceed twenty-five percent for residents of the state and for persons employed with the production when total production costs in this state equal or exceed one million dollars during the taxable year; relates to rebates from general fund.~SAME AS:

Legislative History and Analysis

Changes in Bill text reflected as:

~~Text Deleted~~

*Text Added*

~~Text Vetoed~~

Current Legislative Status

01/08/2013 INTRODUCED.

01/08/2013 To SENATE Committee on FINANCE.

02/27/2013 From SENATE Committee on FINANCE: Reported favorably with amendment.

04/10/2013 Committee amendment adopted on SENATE floor.

04/16/2013 Passed SENATE. \*\*\*\*\*To HOUSE.

04/17/2013 To HOUSE Committee on WAYS AND MEANS.

04/23/2013 Recalled from HOUSE Committee on WAYS AND MEANS.

04/24/2013 Amended on HOUSE floor.

04/25/2013 Passed HOUSE. \*\*\*\*\*To SENATE for concurrence.

04/30/2013 SENATE concurred in HOUSE amendments.

04/30/2013 Ordered enrolled.

05/02/2013 \*\*\*\*\*To GOVERNOR.

05/08/2013 Signed by GOVERNOR.

05/28/2013 Act No. 26

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session: South Carolina 120th South Carolina General Assembly - 1st Regular Session

cite: 2013 SC S 163

Enacted - Final

May 8, 2013

Campbell

South Carolina General Assembly

120th Session, 2013-2014

A26, R29, S163

AN ACT TO AMEND SECTION 12-62-50, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE REBATE TO A MOTION PICTURE PRODUCTION COMPANY OF CERTAIN SOUTH CAROLINA PAYROLL, SO AS TO PROVIDE THAT THE REBATE FOR A QUALIFYING MOTION PICTURE COMPANY MAY NOT EXCEED TWENTY PERCENT OF THE TOTAL AGGREGATE PAYROLL FOR PERSONS SUBJECT TO SOUTH CAROLINA INCOME TAX WITHHOLDINGS AND MAY NOT EXCEED TWENTY-FIVE PERCENT FOR RESIDENTS OF SOUTH CAROLINA; TO AMEND SECTION 12-62-60, AS AMENDED, RELATING TO THE REBATE OF CERTAIN EXPENDITURES OF A MOTION PICTURE

PRODUCTION COMPANY, SO AS TO PROVIDE THAT THE DEPARTMENT OF PARKS, RECREATION AND TOURISM MAY REBATE UP TO THIRTY PERCENT OF THE EXPENDITURES IN SOUTH CAROLINA IF THERE IS A MINIMUM IN-STATE EXPENDITURE OF ONE MILLION DOLLARS; AND BY ADDING SECTION 12-62-95 SO AS TO PROVIDE THAT THE PROVISIONS OF THE SOUTH CAROLINA MOTION PICTURE INCENTIVE ACT DO NOT APPLY IF THE MOTION PICTURE OR TELEVISION PRODUCTION THAT IS MADE, IN WHOLE OR IN PART, IN SOUTH CAROLINA IS FOUND TO CONTAIN SCENES THE AVERAGE PERSON, APPLYING CONTEMPORARY STATE COMMUNITY STANDARDS WOULD FIND THAT THE WORK, TAKEN AS A WHOLE, APPEALS TO THE PRURIENT INTEREST, WHETHER THE WORK DEPICTS OR DESCRIBES, IN A PATENTLY OFFENSIVE WAY, SEXUAL CONDUCT, AND WHETHER THE WORK, TAKEN AS A WHOLE, LACKS SERIOUS LITERARY, ARTISTIC, POLITICAL, OR SCIENTIFIC VALUE.

Be it enacted by the General Assembly of the State of South Carolina:

Revision of payroll tax rebate

SECTION 1. Section 12-62-50(A)(1) of the 1976 Code, as last amended by Act 56 of 2005, is further amended to read:

“(A)(1) The South Carolina Film Commission may rebate to a motion picture production company a portion of the South Carolina payroll of the employment of persons subject to South Carolina income tax withholdings in connection with production of a motion picture. The rebate may not exceed twenty percent of the total aggregate South Carolina payroll for persons subject to South Carolina income tax withholdings, and may not exceed twenty-five percent for South Carolina residents, for persons employed in connection with the production when total production costs in South Carolina equal or exceed one million dollars during the taxable year. The rebates in total may not annually exceed ten million dollars and shall come from the state's general fund. For purposes of this section, 'total aggregate payroll' does not include the salary of an employee whose salary is equal to or greater than one million dollars for each motion picture.”

Revision of rebate based on expenditures

SECTION 2. Section 12-62-60(A)(1) of the 1976 Code, as last amended by Act 56 of 2005, is further amended to read:

“(A)(1) An amount equal to twenty-six percent of the general fund portion of admissions tax collected by the State of South Carolina for the previous fiscal year must be funded annually by September first to the department for the exclusive use of the South Carolina Film Commission. The department may rebate to a motion picture production company up to thirty percent of the expenditures made by the motion picture production company in the State if the motion picture production company has a minimum in-state expenditure of one million dollars. The distribution of rebates may not exceed the amount annually funded to the department for the South Carolina Film Commission from the admissions tax collected by the State.”

Inapplicability of chapter for works appealing to the prurient interest

SECTION 3. Chapter 62, Title 12 of the 1976 Code is amended by adding:

”Section 12-62-95. The provisions of this chapter do not apply if the motion picture or television production that is made in whole or in part in South Carolina is found to contain scenes the average person, applying contemporary state community standards would find that the work, taken as a whole, appeals to the prurient interest, whether the work depicts or describes, in a patently offensive way, sexual conduct, and whether the work, taken as a whole, lacks serious literary, artistic, political, or scientific value. The department and the South Carolina Film Commission may not award any benefit offered by this chapter to a motion picture production company producing such motion picture.”

Time effective

SECTION 4. This act takes effect upon approval by the Governor.