

FY 2024 Executive Budget Amendments

**Amendments to Senate S.4009; Assembly A.3009
(REV Article VII Bill)**

Part D, relating to extending and enhancing the empire state film production credit and empire state film post-production credit, is amended to:

- Make various technical corrections.
- Make a technical correction to clarify that background actors are eligible for certain portions of the credits.
- Clarify that that a minimum of six episodes and not exactly six are required for eligible relocated television series.
- Remove certain references to the Governor's Office of Motion Picture and Television Development.
- Clarify the timing of the taxable year in which taxpayers can utilize tax credits.
- Remove several extraneous words.