

Excludes a production using artificial intelligence or autonomous vehicles in a manner which results in the displacement of employees whose salaries are qualified expenses from the definition of qualified film for the purposes of the empire state film production credit.

Introduced

Risk: Medium

Amendment

Last Action (Jan 07, 2026): referred to ways and means

Summary

This bill excludes productions using AI or autonomous vehicles that displace employees whose salaries are qualified expenses from the Empire State film production credit.

Business Impact

If you use AI or autonomous vehicles in film production in New York, you must ensure no qualified employees are displaced to maintain tax credits.

Key Provisions

- Excludes productions using AI or autonomous vehicles that displace employees whose salaries are qualified expenses from tax credit eligibility.
- Amends the definition of 'qualified film' under New York tax law.

Compliance Checklist

- Evaluate the use of AI and autonomous vehicles in production to avoid employee displacement. | Who: Film production companies in New York. | Penalty: Loss of eligibility for Empire State film production tax credits.

Industries Affected

Entertainment

Film Production

Employment

Finance

Transportation

Topics

Autonomous Vehicles

Bill Sponsors

Name	Party	Role
PALUMBO		Primary
TITUS		Primary
ANDERSON		Primary
STECK		Cosponsor
DICKENS		Cosponsor
GALLAGHER		Cosponsor
JACKSON		Cosponsor
MAMDANI		Cosponsor
FORREST		Cosponsor
SIMON		Cosponsor
BARRON		Cosponsor
Edward Braunstein		Primary

Related Bills

- A07634 (NY)
- S06751 (NY)
- S07422 (NY)

Official Source

<https://www.nysenate.gov/legislation/bills/2025/A6180>

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