

S06751 • New York

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 INVESTIGATIONS AND GOVERNMENT OPERATIONS

Summary

Bill S06751 excludes productions using AI or autonomous vehicles from the Empire State film production credit if they displace employees whose salaries are qualified expenses.

Business Impact

If you use AI or autonomous vehicles in film production, ensure no employee displacement to qualify for tax credits.

Key Provisions

- Excludes productions using AI or autonomous vehicles that displace employees whose salaries are qualified expenses from the definition of 'qualified film' (Paragraph 3 of subdivision (b) of section 24).

Compliance Checklist

- Ensure no displacement of qualified employees when using AI or autonomous vehicles in production. | Who: Film production companies in New York. | Penalty: Exclusion from the Empire State film production credit.

Industries Affected

Employment

Entertainment

Transportation

Technology

Finance

Film Production

Topics

Autonomous Vehicles

Bill Sponsors

Name	Party	Role
COMRIE		Primary
SALAZAR		Primary
SANDERS		Primary
Timothy M. Kennedy		Primary
Lea Webb	Democratic/Working Families	Primary
Leroy Comrie	Democratic	Cosponsor
John Liu	Democratic	Cosponsor
Jessica Ramos	Democratic/Working Families	Cosponsor
Julia Salazar	Democratic/Working Families	Cosponsor

Related Bills

- S07422 (NY)
- A06180 (NY)
- A07634 (NY)

Official Source

<https://www.nysenate.gov/legislation/bills/2025/S6751>

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