

S07422 • 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 (Mar 27, 2024): PRINT NUMBER 7422B

Summary

This bill excludes productions using AI or autonomous vehicles that displace employees from qualifying for New York's film production credit.

Business Impact

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

Key Provisions

- Excludes productions using AI or autonomous vehicles that displace employees from qualified film definition.
- Allows exceptions if displacement is permitted by a collective bargaining agreement.
- Affects eligibility for Empire State Film Production Credit.

Compliance Checklist

- Ensure no employee displacement occurs when using AI or autonomous vehicles in production. | Who: Film producers and production companies. | Penalty: Loss of eligibility for tax credits.

Industries Affected

Technology

Finance

Film Production

Entertainment

Transportation

Employment

Topics

Autonomous Vehicles

Bill Sponsors

Name	Party	Role
SERRANO		Primary
AVELLA		Primary
Lea Webb	Democratic/Working Families	Primary
Leroy Comrie	Democratic	Cosponsor
Jessica Ramos	Democratic/Working Families	Cosponsor
Julia Salazar	Democratic/Working Families	Cosponsor
Andrea Stewart-Cousins	Democratic/Working Families	Primary

Related Bills

- A07634 (NY)
- S06751 (NY)
- A06180 (NY)

Official Source

<https://www.nysenate.gov/legislation/bills/2023/S7422>

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