

ADOPTED

Representative Carter of the 175th offers the following amendment:

1 *Amend the Senate substitute to HB 155 (LC 43 0685S) by replacing line 22 with the*
2 *following:*

3 prepares and rehearses a minimum of seven days within this state and

4 *By replacing lines 70 through 73 with the following:*

5 (c) A production company that invests in a state certified production shall be allowed an
6 income tax credit against the tax imposed under this article if such production company's
7 qualified production expenditures equal or exceed the spending threshold as follows:

8 (1) A production company shall be allowed a tax credit equal to 15 percent of such
9 production company's qualified production expenditures; and

10 (2) A production company shall be allowed an additional tax credit equal to 5 percent for
11 such production company's qualified production expenditures incurred in a county
12 designated as tier 1 or tier 2 by the commissioner of community affairs pursuant to Code
13 Section 48-7-40.