

House Bill 475

By: Representatives Gambill of the 15th, McDonald III of the 26th, Wade of the 9th, Hong of the 103rd, Blackmon of the 146th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-7-40.26 of the Official Code of Georgia Annotated, relating to
2 income tax credits for film, gaming, video, or digital production, so as to revise a definition;
3 to revise rules and regulations; to authorize certain fees; to require companies to pay court
4 costs if the denial of certification is upheld by a court on appeal; to provide for related
5 matters; to provide for an effective date and applicability; to repeal conflicting laws; and for
6 other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-7-40.26 of the Official Code of Georgia Annotated, relating to income tax
10 credits for film, gaming, video, or digital production, is amended by revising paragraph (11)
11 of subsection (b) as follows:

12 "(11) 'Qualified production activities' means the production of new film, video, or digital
13 projects produced in this state and approved by the Department of Economic
14 Development as state certified productions, including only the following: feature films,
15 series, pilots, movies for television, ~~televised~~ commercial advertisements, music videos,
16 interactive entertainment, or prereleased interactive games. Such activities shall include

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17 projects recorded in this state, in whole or in part, in either short or long form, animation
18 and music, fixed on a delivery system which includes without limitation film, videotape,
19 computer disc, ~~laser disc~~, and any element of the digital domain, from which the program
20 is viewed or reproduced, and which is intended for multimarket commercial distribution
21 via theaters, video on demand, direct to DVD, digital platforms designed for the
22 distribution of interactive games, licensing for exhibition by individual television stations,
23 groups of stations, networks, ~~advertiser supported sites~~, paid subscription based
24 platforms, free advertiser supported streaming television (FAST) channels, cable
25 television stations, or public broadcasting stations. Such term shall not include the
26 coverage of news or athletic events, local interest programming, instructional videos,
27 corporate videos, any project that is not intended for multimarket commercial
28 distribution, user-generated content distributed exclusively via social media platforms,
29 or any project not shot, recorded, or originally created in Georgia."

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SECTION 2.

31 Said Code section is further amended by revising subsection (i) as follows:

32 "(i)(1) The Department of Economic Development shall determine through the
33 promulgation of rules and regulations what projects qualify for the tax credits authorized
34 under this Code section. Such rules and regulations shall include, but not be limited to,
35 certification application deadlines, qualified project content types and distribution
36 methods, certification application process and required supporting documentation, and
37 certification application fees. Certification shall be submitted to the state revenue
38 commissioner.

39 (2) The Department of Economic Development may charge reasonable fees associated
40 with the certification process established pursuant to this subsection.

41 (3) If the Department of Economic Development prevails in the litigation of an appeal
42 on the denial of certification, the plaintiff production company shall pay all court costs
43 associated with such litigation."

44 **SECTION 3.**

45 This Act shall become effective on January 1, 2026, and shall be applicable to taxable years
46 beginning on or after such date.

47 **SECTION 4.**

48 All laws and parts of laws in conflict with this Act are repealed.