

HOUSE BILL NO. 112

IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-EIGHTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES STOLTZE, Neuman

Introduced: 2/11/13

Referred: Labor and Commerce, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act repealing the film production tax credit; providing for an effective date by
2 repealing the effective dates of secs. 31 - 33, ch. 51, SLA 2012; and providing for an
3 effective date."

4 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

5 * **Section 1.** AS 44.25.135, as enacted in sec. 28, ch. 51, SLA 2012, is amended to read:

6 **Sec. 44.25.135. Recovery of film production tax credit.** (a) The **Department**
7 **of Revenue** [FILM OFFICE] may review, audit, and bring legal proceedings to
8 recover any amount of a tax credit awarded under **former AS 44.33.235**
9 [AS 44.25.125] from a producer or production **that received the credit if the**
10 **Department of Revenue** [TO WHICH A CREDIT WAS AWARDED IF THE FILM
11 OFFICE] determines that the film producer or production is liable for damages to the
12 state, or any political subdivision of the state.

13 (b) Legal proceedings may not be brought under (a) of this section more than
14 six years after the date the tax credit was awarded under **former AS 44.33.235**

1 [AS 44.25.125].

2 * **Sec. 2.** AS 43.98.030; AS 44.25.100, 44.25.105, 44.25.110, 44.25.115, 44.25.120,
3 44.25.125, 44.25.130, 44.25.140, 44.25.145, 44.25.150, 44.25.190, and AS 44.33.231(c) are
4 repealed.

5 * **Sec. 3.** AS 44.25.135 is repealed July 1, 2019.

6 * **Sec. 4.** Sections 1, 20 - 27, 32, 33, and 35 - 38, ch. 51, SLA 2012, are repealed.

7 * **Sec. 5.** The uncodified law of the State of Alaska is amended by adding a new section to
8 read:

9 TRANSITION. Subject to AS 43.98.030(f), as that subsection read on June 30, 2013,
10 limiting the number of tax credits provided in the aggregate under AS 43.98.030, as that
11 section read on June 30, 2013, the repeals in sec. 30, ch. 51, SLA 2012, do not prohibit the
12 film office from determining a film production's qualified expenditures, awarding a tax credit,
13 or reviewing a tax credit for a production that has received a notice of qualification under
14 AS 44.33.235 before July 1, 2013, under the provisions repealed by sec. 30, ch. 51, SLA
15 2012.

16 * **Sec. 6.** Sections 40 - 42, ch. 51, SLA 2012, are repealed.

17 * **Sec. 7.** Sections 1, 2, and 4 - 6 of this Act take effect July 1, 2013.

18 * **Sec. 8.** Except as provided in sec. 7 of this Act, this Act takes effect immediately under
19 AS 01.10.070(c).