

RI H 5151, Enacted - Interim

Rhode Island

SUMMARY: Makes appropriations in support of the upcoming fiscal year; addresses certain programs and issues facing the state.

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Legislative History and Analysis

Changes in Bill text reflected as:

~~Text Deleted~~

Text Added

~~Text Vetoed~~

Current Legislative Status

01/17/2019 INTRODUCED.

01/17/2019 To HOUSE Committee on FINANCE.

06/11/2019 Scheduled for hearing and/or consideration 06/13/2019.

06/12/2019 Scheduled for hearing and/or consideration 06/14/2019.

06/13/2019 Committee meeting postponed 06/13/2019.

06/14/2019 From HOUSE Committee on FINANCE: Recommended as substituted.

06/14/2019 Placed on House Calendar 06/21/2019.

06/21/2019 Amended on HOUSE floor.

06/21/2019 Placed on House Calendar 06/22/2019.

06/22/2019 Amended on HOUSE floor.

06/22/2019 Passed HOUSE. *****To SENATE.

06/25/2019 To SENATE Committee on FINANCE.

06/26/2019 Scheduled for hearing and/or consideration 06/27/2019.

06/27/2019 From SENATE Committee on FINANCE: Recommended passage.

06/27/2019 Placed on Senate Calendar 06/27/2019.

06/27/2019 Passed SENATE.

06/30/2019 *****To GOVERNOR.

07/05/2019 Signed by GOVERNOR.

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session: Rhode Island 2019-20 Legislative Session cite: 2019 RI H 5151

Enacted - Interim

July 5, 2019

Abney

2019 -- H 5151 SUBSTITUTE A AS AMENDED

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

AN ACT

RELATING TO MAKING APPROPRIATIONS IN SUPPORT OF FY 2020

Introduced By: Representative Marvin L. Abney

Date Introduced: January 17, 2019

Referred To: House Finance

(Governor)

It is enacted by the General Assembly as follows:

ARTICLE 1 RELATING TO MAKING APPROPRIATIONS IN SUPPORT OF FY 2020

ARTICLE 2 RELATING TO STATE FUNDS

ARTICLE 3 RELATING TO GOVERNMENT REFORM

ARTICLE 4 RELATING TO GOVERNMENT REORGANIZATION

ARTICLE 5 RELATING TO TAXES, REVENUE AND FEES

ARTICLE 6 RELATING TO DEBT MANAGEMENT ACT JOINT RESOLUTIONS

ARTICLE 7 RELATING TO MOTOR VEHICLES

ARTICLE 8 RELATING TO TRANSPORTATION

ARTICLE 9 RELATING TO EDUCATION

ARTICLE 10 RELATING TO MAKING REVISED APPROPRIATIONS IN SUPPORT OF FY 2019

ARTICLE 11 RELATING TO HEALTHCARE MARKET STABILITY

ARTICLE 12 RELATING TO ECONOMIC DEVELOPMENT

ARTICLE 13 RELATING TO HUMAN SERVICES

ARTICLE 14 RELATING TO LEASE AGREEMENTS FOR LEASED OFFICE AND OPERATING SPACE

ARTICLE 15 RELATING TO MARIJUANA

ARTICLE 16 RELATING TO CENTRAL FALLS RETIREES' BENEFICIARIES

ARTICLE 17 RELATING TO EFFECTIVE DATE

ARTICLE 1 AS AMENDED

RELATING TO MAKING APPROPRIATIONS IN SUPPORT OF FY 2020

***** TEXT OMITTED, DOES NOT PERTAIN TO FILM *****

ARTICLE 12

RELATING TO ECONOMIC DEVELOPMENT

***** TEXT OMITTED, DOES NOT PERTAIN TO FILM *****

SECTION 6. Section 44-31.2-5 and 44-31.2-11 of the General Laws in Chapter 44-31.2 entitled "Motion Picture Production Tax Credits" are hereby amended to read as follows:

44-31.2-5. Motion picture production company tax credit.

- (a) A motion picture production company shall be allowed a credit to be computed as provided in this chapter against a tax imposed by chapters 11, 14, 17, and 30 of this title. The amount of the credit shall be thirty percent (30%) of the state certified production costs incurred directly attributable to activity within the state, provided that the primary locations are within the state of Rhode Island and the total production budget as defined herein is a minimum of one hundred thousand dollars (\$100,000). The credit shall be earned in the taxable year in which production in Rhode Island is completed, as determined by the film office in final certification pursuant to Section 44-31.2-6(c).
- (b) For the purposes of this section: "total production budget" means and includes the motion picture production company's pre-production, production, and post-production costs incurred for the production activities of the motion picture production company in Rhode Island in connection with the production of a state-certified production. The budget shall not include costs associated with the promotion or marketing of the film, video, or television product.
- (c) Notwithstanding subsection (a), the credit shall not exceed seven million dollars (\$7,000,000) and shall be allowed against the tax for the taxable period in which the credit is earned and can be carried forward for not more than three (3) succeeding tax years.

Pursuant to rules promulgated by the tax administrator, the administrator may issue a waiver of the seven million dollars (\$7,000,000) tax credit cap for any feature-length film or television series up to the remaining funds available pursuant to section (e).

- (d) Credits allowed to a motion picture production company, which is a subchapter S corporation, partnership, or a limited-liability company that is taxed as a partnership, shall be passed through respectively to persons designated as partners, members, or owners on a pro rata basis or pursuant to an executed agreement among such persons designated as subchapter S corporation shareholders, partners, or members documenting an alternate distribution method without regard to their sharing of other tax or economic attributes of such entity.
- (e) No more than fifteen million dollars (\$15,000,000) in total may be issued for any tax year beginning after December 31, 2007, for motion picture tax credits pursuant to this chapter and/or musical and theatrical production tax credits pursuant to chapter 31.3 of this title. ***After December 31, 2019 no more than twenty million dollars (\$20,000,000) in total may be issued for any tax year for motion picture tax credits pursuant to this chapter and/or musical and theater production tax credits pursuant to chapter 31.3 of this title.*** Said credits shall be equally available to motion picture productions and musical and theatrical productions. No specific amount shall be set aside for either type of production.

44-31.2-11. Sunset.

No credits shall be issued on or after ~~July 1, 2024~~ ***July 1, 2027***, unless the production has received initial certification under Section 44-31.2-6(a) prior to ~~July 1, 2024~~ ***July 1, 2027***.

***** TEXT OMITTED, DOES NOT PERTAIN TO FILM *****

ARTICLE 17 AS AMENDED

RELATING TO EFFECTIVE DATE

SECTION 1. This act shall take effect as of July 1, 2019, except as otherwise provided herein.

SECTION 2. This article shall take effect upon passage.