

# PA H 1317, Introduced

Pennsylvania

SUMMARY: Amends the act known as the Tax Reform Code, in entertainment production tax credit; provides for limitations.~SAME AS:

Changes in Bill text reflected as:

~~Text Deleted~~

**Text Added**

~~Text Vetoed~~

Current Legislative Status

04/28/2025 FILED.

04/28/2025 INTRODUCED.

04/28/2025 To HOUSE Committee on FINANCE.

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Introduced

April 28, 2025

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**THE GENERAL ASSEMBLY OF PENNSYLVANIA**

**HOUSE BILL No. 1317**

Session of 2025

INTRODUCED BY CIRESI, GIRAL, SANCHEZ, HADDOCK, BURGOS, HILL-EVANS, ABNEY, PIELLI, GUENST, NEILSON, MALAGARI, RIVERA, BRENNAN, BOROWSKI, HOHENSTEIN, INGLIS, D. WILLIAMS, WARREN AND HARKINS, APRIL 28, 2025

REFERRED TO COMMITTEE ON FINANCE, APRIL 28, 2025

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in entertainment production tax credit, further providing for limitations.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 1716-D(a) of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended to read:

Section 1716-D. Limitations.

(a) Cap.--Except for tax credits reissued under section 1716.1-D, in no case shall the aggregate amount of tax credits awarded in any fiscal year under this subarticle exceed ~~\$100,000,000~~ **\$125,000,000**. The department may, in its discretion, award in one fiscal year up to:

(1) Thirty percent of the dollar amount of film production tax credits available to be awarded in the next succeeding fiscal year.

(2) Twenty percent of the dollar amount of film production tax credits available to be awarded in the second successive fiscal year.

(3) Ten percent of the dollar amount of film production tax credits available to be awarded in the third successive fiscal year.

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Section 2. The amendment of section 1716-D(a) of the act shall apply to fiscal years beginning on or after July 1, 2025.

Section 3. This act shall take effect immediately.