

GA H 475, Enacted - Final

Georgia

SUMMARY: Relates to income tax credits for film, gaming, video, or digital production, so as to revise a definition; revises rules and regulations; authorizes certain fees; requires companies to pay court costs if the denial of certification is upheld by a court on appeal; relates to paid subscription based platforms, free advertiser supported streaming television (FAST) channels; relates to user-generated content distributed exclusively via social media platform.~SAME AS:

Changes in Bill text reflected as:

~~Text Deleted~~

Text Added

~~Text Vetoed~~

Current Legislative Status

02/18/2025 INTRODUCED.

02/19/2025 To HOUSE Committee on CREATIVE ARTS AND ENTERTAINMENT.

02/20/2025 In HOUSE: Read 2nd time.

02/24/2025 From HOUSE Committee on CREATIVE ARTS AND ENTERTAINMENT: Favorably reported.

02/28/2025 In HOUSE. Read third time. Passed HOUSE. *****To SENATE.

03/03/2025 To SENATE Committee on ECONOMIC DEVELOPMENT AND TOURISM.

03/13/2025 From SENATE Committee on ECONOMIC DEVELOPMENT AND TOURISM: Favorably Reported.

03/18/2025 In SENATE: Read 2nd time.

03/25/2025 In SENATE. Amended on SENATE floor.

03/25/2025 In SENATE. Read third time. Passed SENATE. *****To HOUSE for concurrence.

03/27/2025 In HOUSE. HOUSE concurred in SENATE Substitute.

03/27/2025 Eligible for GOVERNOR'S desk.

04/07/2025 *****To GOVERNOR.

05/12/2025 Signed by GOVERNOR.

05/12/2025 Act No. 124

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session: Georgia 158th General Assembly 2025-26 Regular Session

cite: 2025 GA H 475

Enacted - Final

May 12, 2025

Gambill

Act No. 124

House Bill 475 (AS PASSED HOUSE AND SENATE)

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

To amend Code Section 48-7-40.26 of the Official Code of Georgia Annotated, relating to income tax credits for film, gaming, video, or digital production, so as to revise a definition; to revise rules and regulations; to authorize

certain fees; to require companies to pay court costs if the denial of certification is upheld by a court on appeal; to provide for related matters; to provide for an effective date and applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

"(11) 'Qualified production activities' means the production of new film, video, or digital projects produced in this state and approved by the Department of Economic Development as state certified productions, including only the following: feature films, series, pilots, movies for television, ~~televised~~ commercial advertisements, music videos, interactive entertainment, or prereleased interactive games. Such activities shall include projects recorded in this state, in whole or in part, in either short or long form, animation and music, fixed on a delivery system which includes without limitation film, videotape, computer disc, ~~laser-disc~~, and any element of the digital domain, from which the program is viewed or reproduced, and which is intended for multimarket commercial distribution via theaters, video on demand, direct to DVD, digital platforms designed for the distribution of interactive games, licensing for exhibition by individual television stations, groups of stations, networks, ~~advertiser-supported sites~~, ~~paid subscription based platforms~~, ~~free advertiser supported streaming television (FAST) channels~~, cable television stations, or public broadcasting stations. Such term shall not include the coverage of news or athletic events, local interest programming, instructional videos, corporate videos, any project that is not intended for multimarket commercial distribution, *user-generated content distributed exclusively via social media platforms*, or any project not shot, recorded, or originally created in Georgia."

SECTION 2.

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

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

(2) The Department of Economic Development may charge reasonable fees associated with the certification process established pursuant to this subsection and such fees shall be remitted to the state general fund.

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

SECTION 3.

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

SECTION 4.

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