

## Session 120 - (2013-2014)

**S\*0163 (Rat #0029, Act #0026 of 2013) General Bill, By Campbell, McGill, O'Dell, Cleary, Ford and Alexander**

**Summary:** Motion picture tax rebate

AN ACT TO AMEND SECTION 12-62-50, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE REBATE TO A MOTION PICTURE PRODUCTION COMPANY OF CERTAIN SOUTH CAROLINA PAYROLL, SO AS TO PROVIDE THAT THE REBATE FOR A QUALIFYING MOTION PICTURE COMPANY MAY NOT EXCEED TWENTY PERCENT OF THE TOTAL AGGREGATE PAYROLL FOR PERSONS SUBJECT TO SOUTH CAROLINA INCOME TAX WITHHOLDINGS AND MAY NOT EXCEED TWENTY-FIVE PERCENT FOR RESIDENTS OF SOUTH CAROLINA; TO AMEND SECTION 12-62-60, AS AMENDED, RELATING TO THE REBATE OF CERTAIN EXPENDITURES OF A MOTION PICTURE PRODUCTION COMPANY, SO AS TO PROVIDE THAT THE DEPARTMENT OF PARKS, RECREATION AND TOURISM MAY REBATE UP TO THIRTY PERCENT OF THE EXPENDITURES IN SOUTH CAROLINA IF THERE IS A MINIMUM IN-STATE EXPENDITURE OF ONE MILLION DOLLARS; AND BY ADDING SECTION 12-62-95 SO AS TO PROVIDE THAT THE PROVISIONS OF THE SOUTH CAROLINA MOTION PICTURE INCENTIVE ACT DO NOT APPLY IF THE MOTION PICTURE OR TELEVISION PRODUCTION THAT IS MADE, IN WHOLE OR IN PART, IN SOUTH CAROLINA IS FOUND TO CONTAIN SCENES THE AVERAGE PERSON, APPLYING CONTEMPORARY STATE COMMUNITY STANDARDS WOULD FIND THAT THE WORK, TAKEN AS A WHOLE, APPEALS TO THE PRURIENT INTEREST, WHETHER THE WORK DEPICTS OR DESCRIBES, IN A PATENTLY OFFENSIVE WAY, SEXUAL CONDUCT, AND WHETHER THE WORK, TAKEN AS A WHOLE, LACKS SERIOUS LITERARY, ARTISTIC, POLITICAL, OR SCIENTIFIC VALUE. - ratified title

<b>01/08/13</b>	<b>Senate</b>	<b>Introduced and read first time (Senate Journal-page 106)</b>
<b>01/08/13</b>	<b>Senate</b>	<b>Referred to Committee on Finance (Senate Journal-page 106)</b>
<b>02/27/13</b>	<b>Senate</b>	<b>Committee report: Favorable with amendment Finance (Senate Journal-page 23)</b>
<b>02/28/13</b>		<b>Scrivener's error corrected</b>
<b>04/10/13</b>	<b>Senate</b>	<b>Committee Amendment Adopted (Senate Journal-page 39)</b>
<b>04/10/13</b>	<b>Senate</b>	<b>Read second time (Senate Journal-page 39)</b>
<b>04/10/13</b>	<b>Senate</b>	<b>Roll call Ayes-34 Nays-9 (Senate Journal-page 39)</b>
<b>04/11/13</b>		<b>Scrivener's error corrected</b>
<b>04/16/13</b>	<b>Senate</b>	<b>Read third time and sent to House (Senate Journal-page 19)</b>
<b>04/17/13</b>	<b>House</b>	<b>Introduced and read first time (House Journal-page 16)</b>
<b>04/17/13</b>	<b>House</b>	<b>Referred to Committee on Ways and Means (House Journal-page 16)</b>
<b>04/23/13</b>	<b>House</b>	<b>Recalled from Committee on Ways and Means (House Journal-page 107)</b>
<b>04/24/13</b>	<b>House</b>	<b>Amended (House Journal-page 160)</b>
<b>04/24/13</b>	<b>House</b>	<b>Read second time (House Journal-page 160)</b>
<b>04/24/13</b>	<b>House</b>	<b>Roll call Yeas-86 Nays-16 (House Journal-page 161)</b>
<b>04/25/13</b>	<b>House</b>	<b>Read third time and returned to Senate with amendments (House Journal-page 36)</b>
<b>04/30/13</b>	<b>Senate</b>	<b>Concurred in House amendment and enrolled (Senate Journal-page 72)</b>
<b>04/30/13</b>	<b>Senate</b>	<b>Roll call Ayes-28 Nays-12 (Senate Journal-page 72)</b>
<b>05/02/13</b>		<b>Ratified R 29</b>
<b>05/08/13</b>		<b>Signed By Governor</b>
<b>05/16/13</b>		<b>Effective date 05/08/13</b>
<b>05/28/13</b>		<b>Act No. 26</b>