

Bourne

92

3. REV

9/ LSO - 1373

HOUSE BILL

0139

HB0139

AN ACT relating to economic development; establishing a sales and use tax rebate program for the motion picture production industry; imposing duties upon the travel commission and department of commerce; specifying application and prescribing conditions; providing for rebate distribution from an account within the special revenue fund; sunseting the rebate program; granting rulemaking authority; providing appropriations; requiring a report from the department of commerce; and providing for an effective date.

HOUSE BILL 0139

Introduced by:

HOUSE ACTION ON HOUSE BILL

2/23 ☒ Introduced
Aye 45 No 15 Ex 0 Ab 0
☒ Read First Time and Ref. to
Committee No. 2
☐ Failed Introduction
Aye ___ No ___ Ex ___ Ab ___
3/1 Returned from Committee No. 2
with Recommendation:
☐ Do Pass; ☒ Amend & Do
Pass; ☐ Do Not Pass;
☐ W/O Recomm; ☐ Re-Refer to
Committee No. ___
1 Re-referred to Committee No. ___
1 Returned from Committee No. ___
with Recommendation:
☐ Do Pass; ☐ Amend & Do
Pass; ☐ Do Not Pass;
☐ W/O Recomm; ☐ Re-Refer to
Committee No. ___
3/4 Considered in Comm. of Whole
☒ Amended
☒ Recommended Do Pass
☐ Failed Comm. of Whole
☐ Indefinitely Postponed
☐ Other: ___
3/5 Read Second Time
☐ Amended
☒ Do Pass
☐ Do Not Pass
☐ Accelerated to 3rd Rdg.
3/6 Read Third Time
☐ Amended
☒ Passed ☐ Failed
Aye 48 No 12 Ex 0 Ab 0
☐ Held for Reconsideration
1 Motion to Reconsider
☐ Passed ☐ Failed
Aye ___ No ___ Ex ___ Ab ___
1 Third Reading Vote
(On Reconsideration)
☐ Passed ☐ Failed
Aye ___ No ___ Ex ___ Ab ___
1 Sent to Senate (No Amendments)
3/6 Sent to LSO for Engrossing
3/6 ENGROSSED
3/7 Sent to Senate

SENATE ACTION ON HOUSE BILL

3/7 Received. Read First Time.
Referred to Committee No. 3
3/11 Returned from Committee No. 3
with Recommendation:
☐ Do Pass; ☒ Amend & Do
Pass; ☐ Do Not Pass;
☐ W/O Recomm; ☐ Re-Refer to
Committee No. ___
3/11 Re-referred to Committee No. 2
3/12 Returned from Committee No. 2
with Recommendation:
☐ Do Pass; ☒ Amend & Do
Pass; ☐ Do Not Pass;
☐ W/O Recomm; ☐ Re-Refer to
Committee No. ___
1 Considered in Comm. of Whole
☐ Amended
☐ Recommended Do Pass
☐ Failed Comm. of Whole
☐ Indefinitely Postponed
☐ Other: ___
1 Read Second Time
☐ Amended
☐ Do Pass
☐ Do Not Pass
☐ Accelerated to 3rd Rdg.
1 Read Third Time
☐ Amended
☐ Passed ☐ Failed
Aye ___ No ___ Ex ___ Ab ___
☐ Held for Reconsideration
1 Motion to Reconsider
☐ Passed ☐ Failed
Aye ___ No ___ Ex ___ Ab ___
1 Third Reading Vote
(On Reconsideration)
☐ Passed ☐ Failed
Aye ___ No ___ Ex ___ Ab ___
1 Sent to House
1 Sent for Enrolling
HEA No. ___
1 Signed by Speaker
1 Signed by President
1 Approved by Governor
Chapter No. ___

INTRODUCED

HOUSE BILL NO. HB0139

Motion picture production incentives.

Sponsored by: Representative(s) BOWRON

A BILL

for

1 AN ACT relating to economic development; establishing a
2 sales and use tax rebate program for the motion picture
3 production industry; imposing duties upon the travel
4 commission and department of commerce; specifying
5 application and prescribing conditions; providing for rebate
6 distribution from an account within the special revenue
7 fund; granting rulemaking authority; providing
8 appropriations and authorizing additional personnel; and
9 providing for an effective date.

10

11 *Be It Enacted by the Legislature of the State of Wyoming:*

12

13 Section 1. W.S. 9-2-306 is created to read:

14

15 9-2-306. Wyoming film and video reward account;
16 established; sales and use tax rebate program for motion

1 picture industry; criteria; application; distributions;
2 rulemaking authority.

3
4 (a) Upon completing any filming or production of a
5 motion picture or video project in this state, a motion
6 picture or video production company may upon application to
7 the travel commission and in accordance with this section,
8 receive a refund of state sales and use taxes paid for
9 purchases made in connection with the filming or production
10 of the motion picture or video project if the total
11 purchases exceed five hundred thousand dollars
12 (\$500,000.00). Application under this section shall
13 include:

14
15 (i) A financial expenditure report including
16 copies of receipts of all expenditures made in this state,
17 documenting qualification under this section;

18
19 (ii) An address in this state at which the
20 records of expenditures qualifying for the tax refund will
21 be maintained and the name of the person maintaining the
22 records;

23
24 (iii) Proof that all expenditures claimed under
25 this section during the period specified in the application

1 were made by check drawn upon a Wyoming financial
2 institution.

3

4 (b) Upon receipt of an application under this section,
5 the commission shall determine total expenditures qualifying
6 for the rebate under this section. Upon approval by the
7 commission, the department of commerce shall compute the
8 amount of the refund by multiplying the total qualifying
9 expenditures times four percent (4.0%). No rebate shall be
10 paid under this section until production is completed in
11 this state.

12

13 (c) The department may require an audit of reported
14 expenditures contained within any application submitted
15 under this section. Upon request, the department of audit
16 shall conduct the audit, the costs of which shall be paid
17 from the account established under subsection (d) of this
18 section.

19

20 (d) The Wyoming film and video reward account is
21 established within the special revenue fund from which
22 rebates authorized under this section shall be paid.
23 Distributions shall be made upon certification by the
24 department and upon vouchers approved by the state auditor

1 payable to the eligible motion picture or video production
2 company.

3

4 (e) The department in consultation with the
5 commission, shall promulgate necessary rules and regulations
6 to administer rebates authorized under this section.

7

8 **Section 2.** W.S. 9-2-304(b) is amended to read:

9

10 **9-2-304. Powers and duties of commission.**

11

12 (b) The commission shall review and award the grants-
13 in-aid and matching funds distributed by the department and
14 shall review and approve rebates distributed by the
15 department from the Wyoming film and video reward account
16 pursuant to W.S. 9-2-306.

17

18 **Section 3.**

19

20 (a) In anticipation of enhanced general fund revenues
21 created by the rebate program established by this act, and
22 for the period commencing July 1, 1996, and ending June 30,
23 1997, two hundred thousand dollars (\$200,000.00) is
24 appropriated from the general fund to the Wyoming film and
25 video reward account within the special revenue fund as

1 created by this act for payment of rebates authorized under
2 this act.

3

4 (b) For the period commencing July 1, 1996, and ending
5 June 30, 1997, one hundred thousand dollars (\$100,000.00) is
6 appropriated from the general fund to the department of
7 commerce for necessary promotional expenses incurred by the
8 division of film and video services within the department in
9 administering this act and for one (1) additional full-time
10 position within the division.

11

12 **Section 4.** This act is effective July 1, 1996.

13

14

(END)

Motion picture production incentives.

96LSO-0373.L1

FISCAL NOTE

This bill contains an appropriation of \$200,000 from the GENERAL FUND.

HB 139

FIFTY-THIRD WYOMING STATE LEGISLATURE
HOUSE OF REPRESENTATIVES
BUDGET SESSION
1996

SEQUENCE : 4116

FEBRUARY 23 1996

BILL : HB0139
AMENDMENT:

4:21 PM

MOVED BY : BOWRON
TITLE :

SECONDED BY:

ACTION : TO INTRODUCE

ANDERSON.....	A	MCMURTREY.....	A
BADGETT.....	A	MOCKLER.....	A
BAKER.....	A	MOORE.....	A
BARKER.....	A	MORROW.....	A
BEBOUT.....	N	NAGEL.....	N
BENSEL.....	A	NELSON.....	N
BETTS.....	A	PARADY.....	N
BOSWELL.....	A	PARK.....	N
BOWRON.....	A	PASENEAUX.....	A
BURNS.....	A	PERKINS.....	A
CASE.....	N	PHILP.....	N
DEVIN.....	A	REED.....	A
DEWITT.....	A	ROSE.....	A
DIERCKS.....	A	ROSS.....	A
ERB.....	N	RYCKMAN.....	N
EYRE.....	N	SELBY.....	A
GAMS.....	A	SESSIONS.....	A
GARCIA.....	A	SHIPPY.....	A
HAGEMAN.....	A	SHREVE.....	A
HANES.....	A	SIMONS.....	A
HARRISON.....	A	STAFFORD.....	A
HINCHEY.....	A	STARK.....	A
HINES.....	N	TAYLOR-HORTON..	A
HUCKFELDT.....	A	TEMPEST.....	A
JOHNSON.....	A	TIPTON.....	A
LAW.....	A	TOMASSI.....	A
LUTHI.....	N	WASSERBURGER...	N
MACMILLAN.....	A	WILFORD.....	N
MASSIE.....	N	ZANETTI.....	A
MCCONIGLEY.....	A	MARTON MR SPKR.	A

VOTE REQ: 2/3 OF MEMBERSHIP REQUIRED

AYES : 45
NOES : 15
EXCUSED : 0
ABSENT : 0
CONFLICT: 0

A=AYE N=NO E=EXCUSED
X=ABSENT C=CONFLICT

THE LEGISLATURE OF THE STATE OF WYOMING

House of Representatives

Cheyenne, February 29, 1996

Mr. Speaker:

Your Committee No. 2 on APPROPRIATIONS to whom was referred HB0139 respectfully reports same back to the House with the recommendation that it DO PASS with the following amendment(s): (SEE SCHEDULE A)

<u>MEMBER</u>	<u>VOTE</u>
Representative Mockler	Aye
Representative Bensel	Aye
Representative DeWitt	Aye
Representative Tempest, Chairman	Aye
Representative Baker	No
Representative Bebout	No
Representative Simons	No

.....*Rick Tempest*.....
Chairman

SCHEDULE A

1
2 Page 1-line 7 After "fund;" insert "sunsetting the rebate
3 program;".
4
5 Page 1-line 8 Delete "and authorizing additional
6 personnel"; after ";" insert "requiring a
7 report from the department of commerce".
8
9 Page 4-After line 6 Insert:
10
11 "(f) The provisions of subsections (a) through (e) of this
12 section shall not apply after June 30, 1998."
13
14 Page 4-line 24 Delete "general fund" insert "policy
15 development reserve account".
16
17 Page 5-lines 4 through 10 Delete entirely and insert:
18
19 "(b) By December 1, 1997 the department of commerce,
20 division of tourism, shall submit a report to the joint
21 appropriations committee regarding the number and amount of
22 rebates under the rebate program established by this act.
23
24 **Section 4.** This act applies only to expenses incurred after
25 July 1, 1996."
26
27 Page 5-line 12 Delete "4" insert "5". TEMPEST, CHAIRMAN

AMENDMENT LIST

DATE 3/4BILL NO. HB139Circle One: COW 2nd 3rdHB139 HS001/A

1
2 Page 1-line 7 ✓ ✓ After "fund;" insert "sunsetting the rebate
3 program;".

4
5 Page 1-line 8 ✓ Delete "and authorizing additional
6 personnel"; after ";" insert "requiring a
7 report from the department of commerce".

8
9 Page 4-After line 6 ✓ Insert:

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20 division of tourism, shall submit a report to the joint
21 appropriations committee regarding the number and amount of
22 rebates under the rebate program established by this act.

23
24 **Section 4.** This act applies only to expenses incurred after
25 July 1, 1996.".

26
27 Page 5-line 12 ✓ Delete "4" insert "5". TEMPEST, CHAIRMAN

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

MARCH 6 1996

10:30 AM

SECONDED BY:

[illegible]

MCMURTREY.....	A
MOCKLER.....	A
MOORE.....	A
MORROW.....	A
NAGEL.....	A
NELSON.....	A
PARADY.....	A
PARK.....	A
PASENEAUX.....	A
PERKINS.....	A
PHILP.....	A
REED.....	A
ROSE.....	A
ROSS.....	A
RYCKMAN.....	A
SELBY.....	A
SESSIONS.....	A
SHIPPY.....	A
SHREVE.....	A
SIMONS.....	A
STAFFORD.....	A
STARK.....	A
TAYLOR-HORTON..	A
TEMPEST.....	A
TIPTON.....	A
TOMASSI.....	A
WASSERBURGER...	A
WILLFORD.....	A
ZANETTI.....	A
MARTON MR SPKR.	A

FIFTY-THIRD WYOMING STATE LEGISLATURE
HOUSE OF REPRESENTATIVES
BUDGET SESSION
1996

SEQUENCE : 4215

MARCH 6 1996

BILL : HB0139

10:39 AM

AMENDMENT:

MOVED BY :
TITLE :

SECONDED BY:

ACTION : THIRD READING CONSENT

ANDERSON.....	N	MCMURTREY.....	A
BADGETT.....	A	MOCKLER.....	A
BAKER.....	N	MOORE.....	A
BARKER.....	A	MORROW.....	A
BEBOUT.....	A	NAGEL.....	A
BENSEL.....	A	NELSON.....	A
BETTS.....	A	PARADY.....	N
BOSWELL.....	A	PARK.....	A
BOWRON.....	A	PASENEAUX.....	A
BURNS.....	A	PERKINS.....	A
CASE.....	N	PHILP.....	A
DEVIN.....	A	REED.....	N
DEWITT.....	A	ROSE.....	A
DIERCKS.....	A	ROSS.....	A
ERB.....	N	RYCKMAN.....	A
EYRE.....	A	SELBY.....	N
GAMS.....	A	SESSIONS.....	A
GARCIA.....	A	SHIPPY.....	A
HAGEMAN.....	A	SHREVE.....	A
HANES.....	A	SIMONS.....	A
HARRISON.....	A	STAFFORD.....	A
HINCHEY.....	A	STARK.....	A
HINES.....	N	TAYLOR-HORTON..	A
HUCKFELDT.....	A	TEMPEST.....	A
JOHNSON.....	A	TIPTON.....	A
LAW.....	A	TOMASSI.....	A
LUTHI.....	N	WASSERBURGER...	A
MACMILLAN.....	A	WILLFORD.....	N
MASSIE.....	N	ZANETTI.....	A
MCCONIGLEY.....	A	MARTON MR SPKR.	N

VOTE REQ: MAJORITY OF MEMBERSHIP REQUIRED

AYES : 48
NOES : 12
EXCUSED : 0
ABSENT : 0
CONFLICT: 0

A=AYE N=NO E=EXCUSED
X=ABSENT C=CONFLICT

THE LEGISLATURE OF THE STATE OF WYOMING

Senate

Cheyenne, March 11, 1996

Mr. President:

Your Committee No. 3 on REVENUE to whom was referred HB0139ENG respectfully reports same back to the Senate with the recommendation that it DO PASS with the following amendment(s): (SEE SCHEDULE A)

MEMBERVOTE

Sen. Michael Enzi, Chr.
Sen. Jim Applegate
Sen. Mark Harris
Sen. Grant Larson
Sen. Robert Peck

Aye
Aye
Aye
Aye
Aye

Michael B. Enzi.....
Chairman

SCHEDULE "A"

HB0139SS001

1 [TO ENGROSSED COPY]
2
3 Page 1-line 4 Delete "and" insert ","; after "commerce"
4 insert "and the department of revenue".
5
6 Page 1-line 7 After "fund;" insert "authorizing the
7 department of revenue to reduce sales and use
8 tax distributions to the general fund under
9 certain conditions;".
10
11 Page 2-line 8 Delete "refund" insert "rebate"; after "of"
12 insert "the"; after "state" insert "portion
13 of the statewide"; after "for" insert
14 "taxable".
15
16 Page 2-line 9 After "purchases" insert "of goods and
17 services in Wyoming".
18
19 Page 2-line 10 After "total" insert "taxable".
20
21 Page 2-line 11 After "purchases" insert "of goods and
22 services in Wyoming".
23
24 Page 2-line 20 Delete "refund" insert "rebate".
25
26 Page 3-line 8 Delete "refund" insert "rebate".
27
28 Page 3-line 9 Delete "four percent (4%)." insert "two and
29 eighty-eight hundredths percent (2.88%). The
30 department of commerce shall certify the
31 total amount of rebates qualifying under this
32 subsection to the department of revenue. The
33 department of revenue shall deduct the
34 certified amount of rebates from the next
35 distribution to the general fund and shall
36 distribute those certified rebate amounts to
37 the account established under subsection (d)
38 of this section."
39
40 Page 3-line 13 After "department" insert "of revenue".
41
42 Page 3-line 22 After "paid" insert "by the department of
43 commerce".
44
45 Page 3-line 24 After "department" insert "of revenue".
46
47 Page 4-line 4 After "department" insert "of commerce".

1
2 Page 4-line 5 After "commission" insert "and the department
3 of revenue".
4
5 Page 4-line 16 After "department" insert "of revenue".
6
7 Page 4-line 18 After "department" insert "of revenue".
8 ENZI, CHAIRMAN

Done

THE LEGISLATURE OF THE STATE OF WYOMING

Senate

Cheyenne, March 12, 1996

Mr. President:

Your Committee No. 2 on APPROPRIATIONS to whom was referred HB0139ENG respectfully reports same back to the Senate with the recommendation that it DO PASS with the following amendment(s): (SEE SCHEDULE A)

<u>MEMBER</u>	<u>VOTE</u>
Senator Gilbertz	Aye
Senator Prevedel	Aye
Senator Schiffer	Aye
Senator Vinich	Aye
Senator Kinnison, Chairman	Aye

T.K./D.M.H.....
Chairman

SCHEDULE "A"

HB0139SS002

[TO ENGROSSED COPY]

1
2
3 Page 5-line 1 Delete "two hundred thousand dollars
4 (\$200,000.00)" insert "fifty thousand dollars
5 (\$50,000.00)". KINNISON, CHAIRMAN

Dave

1 [TO ENGROSSED COPY]
2
3 Page 1-line 4 Delete "and" insert ","; after "commerce"
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5
6 Page 1-line 7 After "fund;" insert "authorizing the
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7 Page 4-line 18 After "department" insert "of revenue".
8 ENZI, CHAIRMAN

Dave

[TO ENGROSSED COPY]

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2
3 Page 5-line 1 Delete "two hundred thousand dollars
4 (\$200,000.00)" insert "fifty thousand dollars
5 (\$50,000.00)". KINNISON, CHAIRMAN

A handwritten signature in black ink, appearing to read "Dane", is written diagonally across the page.

HOUSE BILL NO. HB0139

Motion picture production incentives.

Sponsored by: Representative(s) BOWRON

A BILL

for

1 AN ACT relating to economic development; establishing a
2 sales and use tax rebate program for the motion picture
3 production industry; imposing duties upon the travel
4 commission and department of commerce; specifying
5 application and prescribing conditions; providing for rebate
6 distribution from an account within the special revenue
7 fund; sunseting the rebate program; granting rulemaking
8 authority; providing appropriations; requiring a report from
9 the department of commerce; and providing for an effective
10 date.

11

12 *Be It Enacted by the Legislature of the State of Wyoming:*

13

14 **Section 1.** W.S. 9-2-306 is created to read:

15

16 **9-2-306. Wyoming film and video reward account;**
17 **established; sales and use tax rebate program for motion**

1 picture industry; criteria; application; distributions;
2 rulemaking authority.

3

4 (a) Upon completing any filming or production of a
5 motion picture or video project in this state, a motion
6 picture or video production company may upon application to
7 the travel commission and in accordance with this section,
8 receive a refund of state sales and use taxes paid for
9 purchases made in connection with the filming or production
10 of the motion picture or video project if the total
11 purchases exceed five hundred thousand dollars
12 (\$500,000.00). Application under this section shall
13 include:

14

15 (i) A financial expenditure report including
16 copies of receipts of all expenditures made in this state,
17 documenting qualification under this section;

18

19 (ii) An address in this state at which the
20 records of expenditures qualifying for the tax refund will
21 be maintained and the name of the person maintaining the
22 records;

23

24 (iii) Proof that all expenditures claimed under
25 this section during the period specified in the application

1 were made by check drawn upon a Wyoming financial
2 institution.

3

4 (b) Upon receipt of an application under this section,
5 the commission shall determine total expenditures qualifying
6 for the rebate under this section. Upon approval by the
7 commission, the department of commerce shall compute the
8 amount of the refund by multiplying the total qualifying
9 expenditures times four percent (4.0%). No rebate shall be
10 paid under this section until production is completed in
11 this state.

12

13 (c) The department may require an audit of reported
14 expenditures contained within any application submitted
15 under this section. Upon request, the department of audit
16 shall conduct the audit, the costs of which shall be paid
17 from the account established under subsection (d) of this
18 section.

19

20 (d) The Wyoming film and video reward account is
21 established within the special revenue fund from which
22 rebates authorized under this section shall be paid.
23 Distributions shall be made upon certification by the
24 department and upon vouchers approved by the state auditor

1 payable to the eligible motion picture or video production
2 company.

3

4 (e) The department in consultation with the
5 commission, shall promulgate necessary rules and regulations
6 to administer rebates authorized under this section.

7

8 (f) The provisions of subsections (a) through (e) of
9 this section shall not apply after June 30, 1998.

10

11 **Section 2.** W.S. 9-2-304(b) is amended to read:

12

13 **9-2-304. Powers and duties of commission.**

14

15 (b) The commission shall review and award the grants-
16 in-aid and matching funds distributed by the department and
17 shall review and approve rebates distributed by the
18 department from the Wyoming film and video reward account
19 pursuant to W.S. 9-2-306.

20

21 **Section 3.**

22

23 (a) In anticipation of enhanced general fund revenues
24 created by the rebate program established by this act, and
25 for the period commencing July 1, 1996, and ending June 30,

1 1997, two hundred thousand dollars (\$200,000.00) is
2 appropriated from the policy development reserve account to
3 the Wyoming film and video reward account within the special
4 revenue fund as created by this act for payment of rebates
5 authorized under this act.

6

7 (b) By December 1, 1997 the department of commerce,
8 division of tourism, shall submit a report to the joint
9 appropriations committee regarding the number and amount of
10 rebates under the rebate program established by this act.

11

12 **Section 4.** This act applies only to expenses incurred
13 after July 1, 1996.

14

15 **Section 5.** This act is effective July 1, 1996.

16

17 (END)