

*As Engrossed: 3/21/91*

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**  
4 **By: Representative Doug Wood**

**A BILL ACT 989 OF 1991**  
**HOUSE BILL 1318**

**For An Act To Be Entitled**

8 "AN ACT TO AMEND THE MOTION PICTURE INCENTIVE ACT OF 1983;  
9 AND FOR OTHER PURPOSES."

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11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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13 *SECTION 1. Arkansas Code 26-4-206 is hereby amended to read as follows:*

14 *"26-4-206. Tax incentive.*

15 *Any motion picture production company which expends in excess of one*  
16 *million dollars (\$1,000,000) in connection with the filming or production of*  
17 *one (1) or more motion pictures in the State of Arkansas within a twelve (12)*  
18 *month period or which expends in excess of five hundred thousand dollars*  
19 *(\$500,000) in connection with the filming or production of one (1) motion*  
20 *picture in this State within a six (6) month period shall, upon making*  
21 *application therefor and meeting other requirements prescribed in this*  
22 *subchapter, be entitled to a tax incentive benefit of five percent (5%) of the*  
23 *funds so expended in Arkansas in connection with the filming or production of*  
24 *a motion picture."*

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26 *SECTION 2. Arkansas Code 26-4-208(f) is hereby amended to read as*  
27 *follows:*

28 *"(f) Applications for the tax incentive provided by this subchapter*  
29 *shall be accepted only from those motion picture production companies which*  
30 *report expenditures in the State in excess of one million dollars (\$1,000,000)*  
31 *in connection with the filming or production of one (1) or more motion*  
32 *pictures in the State within a twelve (12) month period or five hundred*  
33 *thousand dollars (\$500,000) in connection with the filming or production of*  
34 *one (1) motion picture in the State within a six (6) month period."*

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36 *SECTION 3. All provisions of this Act of a general and permanent nature*

1 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
2 Revision Commission shall incorporate the same in the Code.

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4 SECTION 4. If any provision of this Act or the application thereof to  
5 any person or circumstance is held invalid, such invalidity shall not affect  
6 other provisions or applications of the Act which can be given effect without  
7 the invalid provision or application, and to this end the provisions of this  
8 Act are declared to be severable.

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10 SECTION 5. All laws and parts of laws in conflict with this Act are  
11 hereby repealed.

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13 SECTION 6. EMERGENCY. It is hereby found and determined by the General  
14 Assembly that the changes made by this Act will further attract the motion  
15 picture industry into the State of Arkansas; that filming in Arkansas  
16 contributes to the economic betterment of the State; and that the sooner this  
17 Act goes into effect the sooner we will be able to attract more motion picture  
18 filming within the State. Therefore, an emergency is hereby declared to exist  
19 and this Act being immediately necessary for the preservation of the public  
20 peace, health and safety shall be in full force and effect from and after its  
21 passage and approval.

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23 */s/Doug Wood*

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25 APPROVED: 4/8/91

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