

**Amendments to Senate S.7509; Assembly A.9509  
(REVENUE Article VII Bill)**

**Part I**, relating to cigarette tax enforcement policies, is amended to:

- Make a policy change to allow the Department of Tax and Finance to deny certificates of registration to applicants with tax debts.

**Part J**, relating to making technical amendments to Alcoholic Beverage Taxes, is amended to:

- Make a technical correction to clarify the annual production limit for breweries and meaderies as it relates to the Tax Law's annual reporting requirements for small producers.

**Part M**, relating to reforming the film tax credit, is amended to:

- Extend for one year the additional ten percent credit for wages and salaries paid to below the line individuals in certain counties for the post production credit.
- Clarify that the amendments to the definition of a "qualified film" that require a minimum budget amount apply do not apply to the post production credit.

Amend Senate S7509, Assembly A9509, A BUDGET BILL, AN ACT to amend part U of the laws of 2017, amending the tax law...

Page	Line	Amendment
Page 2,	Unnumbered Line 39 (AN ACT CLAUSE),	After "simulcasting and" insert "to amend"
Page 11,	Between Lines 27 and 28,	<p>Insert "\$ 3-a. Subdivision 1 of section 480-A of the tax law is amended by adding a new paragraph (f), to read as follows:</p> <p><u>(f) In addition to the grounds for refusal of a registration specified in section eleven hundred thirty-four of this chapter, the commissioner may refuse to register any person as a retail dealer where any tax under this chapter, or a tax or fee administered by the commissioner under any other law, has been finally determined to be due from such person, or from a person required to collect tax with respect to such person or another person, and has not been paid.</u></p> <p>\$ 3-b. Paragraph (d) of subdivision 2 of section 480-A of the Tax Law, as amended by chapter 760 of the laws of 1992, is amended to read as follows:</p> <p>(d) Except as otherwise provided in this section, all the provisions of article twenty-eight of this chapter relating to the personal liability for the tax, administration, collection and determination of tax, and deposit and disposition of revenue, including section eleven hundred thirty-eight of this chapter relating to determination of tax and section eleven hundred forty-five of this chapter (but only paragraphs one and two of subdivision (a) of such section) relating to penalties and interest for failure to file a return or pay tax within the time required, shall apply to the applications for registration and the fees for filing such applications required by this section and the penalty imposed pursuant to subdivision three of this section, as if such applications were returns required under section eleven hundred thirty-six of this chapter and such filing fees, penalties and interest were taxes required to be paid pursuant to such article twenty-eight, in the same manner and with the same force and effect as if the language of such provisions of such article twenty-eight had been incorporated in full into this article, except to the extent that any such provision is either inconsistent with a provision of this section or is not relevant thereto and with such other modifications as may be necessary to adapt the language of such provisions to the provisions of this section. [Section eleven hundred thirty-four of such article twenty-eight shall not apply to this section.] Provided, however, that the</p>

Page	Line	Amendment
		commissioner of taxation and finance shall refund or credit an application fee paid with respect to the registration of a vending machine or a retail place of business in this state through which cigarettes or tobacco products were to be sold if, prior to the beginning of the calendar year with respect to which such registration relates, the certificate of registration described in paragraph (a) of this subdivision is returned to the department of taxation and finance, or if such certificate has been destroyed, the retail dealer or vending machine operator satisfactorily accounts to the commissioner for the missing certificate, but such vending machine or retail place of business may not be used to sell cigarettes or tobacco products in this state during such calendar year, unless it is re-registered. The provisions of section eleven hundred thirty-nine of this chapter shall apply to the refund or credit authorized by the preceding sentence and for such purposes, such refund or credit shall be deemed a refund of tax paid in error provided, however, no interest shall be allowed or paid on any such refund."
Page 17,	Line 25,	After " <u>does</u> " insert " <u>not</u> "
Page 17,	Line 32,	After " <u>does</u> " insert " <u>not</u> "
Page 25,	Line 31,	After "conveyed." strike out " <u>A</u> " and insert " <u>For purposes of the credit provided by this section only, a</u> "
Page 28,	Between Lines 26 and 27,	Insert "\$ 5-c. Paragraph 6 of subdivision (a) of section 31 of the tax law, as amended by section 3 of part SSS of chapter 59 of the laws of 2019, is amended to read as follows: (6) For the period two thousand fifteen through two thousand [twenty-four] <u>twenty-five</u> , in addition to the amount of credit established in paragraph two of this subdivision, a taxpayer shall be allowed a credit equal to the product (or pro rata share of the product, in the case of a member of a partnership) of ten percent and the amount of wages or salaries paid to individuals directly employed (excluding those employed as writers, directors, music directors, producers and performers, including background actors with no scripted lines) for services performed by those individuals in one of the counties specified in this paragraph in connection with the post production work on a qualified film with a minimum budget of five hundred thousand dollars at a qualified post production facility in one of the counties listed in this paragraph. For purposes of this additional credit, the services must be performed in one or more of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga,

Page	Line	Amendment
		<p>Chautauqua, Chemung, Chenango, Clinton, Cortland, Delaware, Erie, Essex, Franklin, Fulton, Genesee, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orleans, Oswego, Otsego, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Tioga, Tompkins, Wayne, Wyoming, or Yates. The aggregate amount of tax credits allowed pursuant to the authority of this paragraph shall be five million dollars each year during the period two thousand fifteen through two thousand [twenty-four] <u>twenty-five</u> of the annual allocation made available to the empire state film post production credit pursuant to paragraph four of subdivision (e) of section twenty-four of this article. Such aggregate amount of credits shall be allocated by the governor's office for motion picture and television development among taxpayers in order of priority based upon the date of filing an application for allocation of post production credit with such office. If the total amount of allocated credits applied for under this paragraph in any year exceeds the aggregate amount of tax credits allowed for such year under this paragraph, such excess shall be treated as having been applied for on the first day of the next year. If the total amount of allocated tax credits applied for under this paragraph at the conclusion of any year is less than five million dollars, the remainder shall be treated as part of the annual allocation for two thousand seventeen made available to the empire state film post production credit pursuant to paragraph four of subdivision (e) of section twenty-four of this article. However, in no event may the total of the credits allocated under this paragraph and the credits allocated under paragraph five of subdivision (a) of section twenty-four of this article exceed five million dollars in any year during the period two thousand fifteen through two thousand [twenty-four] <u>twenty-five</u>."</p>

incentives for green projects within such program (Part L); to amend the tax law, in relation to the empire state film production credit and the empire state film post production credit (Part M); to amend the real property tax law, in relation to converted condominiums (Part N); to amend the tax law, in relation to state support for the local enforcement of past-due property taxes (Part O); to amend the real property tax law, in relation to providing for the appointment of an acting director of real property tax services in the event the position becomes vacant (Part P); to amend the real property law and tax law, in relation to the electronic submission of consolidated real property transfer forms; and to repeal paragraphs vii and viii of subdivision 1-e of section 333 of the real property law relating thereto (Part Q); to amend the public lands law, the real property law, and the real property tax law, in relation to the functions of the state board of real property tax services; and to repeal certain provisions of the real property tax law related thereto (Part R); to repeal certain provisions of the real property tax law and the tax law, in relation to removing references to the former STAR offset program (Part S); to amend the real property tax law, in relation to assessment ceilings for railroads and local public utility mass real property; and to repeal section 3 of chapter 475 of the laws of 2013 amending the real property tax law relating to assessment ceilings for local public utility mass real property (Part T); to amend the real property tax law, in relation to extending the period for enrollment in the STAR income verification program (Part U); to amend the racing, pari-mutuel wagering and breeding law and the tax law, in relation to financing and constructing a new equine drug testing laboratory (Part V); to amend the racing, pari-mutuel wagering and breeding law, in relation to enacting the interstate compact on anti-doping and drug testing standards (Part W); to amend the racing, pari-mutuel wagering and breeding law, in relation to restrictions on sports wagering lounges in casinos (Part X); to amend the tax law, in relation to a keno style lottery game (Part Y); to amend the racing, pari-mutuel wagering and breeding law, in relation to licenses for simulcast facilities, sums relating to track simulcast, simulcast of out-of-state thoroughbred races, simulcasting of races run by out-of-state harness tracks and distributions of wagers; to amend chapter 281 of the laws of 1994 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and chapter 346 of the laws of 1990 amending the racing, pari-mutuel wagering and breeding law and other laws relating to simulcasting and the imposition of certain taxes, in relation to extending certain provisions thereof; and to amend the racing, pari-mutuel wagering and breeding law, in relation to extending certain provisions thereof (Part Z); to amend the real property tax law, in relation to the income limit for the basic STAR exemption (Part AA); and relating to constituting a new chapter 7-A of the consolidated laws, in relation to the creation of a new office of cannabis management, as an independent entity within the division of alcoholic beverage control, providing for the licensure of persons authorized to cultivate, process, distribute and sell cannabis and the use of cannabis by persons aged twenty-one or older; to amend the public health law, in relation to the description of cannabis; to amend the vehicle and traffic law, in relation to making technical changes regarding the definition of cannabis; to amend the penal law, in relation to the qualification of certain offenses involving cannabis and to exempt certain persons from prosecution for the use,

*to amend*





1 upon receipt by the authority of notice from the commissioner of taxa-  
2 tion and finance of such action under subdivision four of section four  
3 hundred eighty-a of the tax law and shall be effective upon service of  
4 an order by the authority served at the licensed premises. Such suspen-  
5 sion or cancellation issued by the authority shall be appealable only as  
6 provided for in paragraph (b) of subdivision four of section four  
7 hundred eighty-a of the tax law. The power to issue such suspensions or  
8 cancellations may be delegated to the chairman, or to such other offi-  
9 cers or employees as may be designated by the chairman.

10 § 2. Subdivision 9 of section 470 of the tax law, as amended by chap-  
11 ter 61 of the laws of 1989, is amended to read as follows:

12 9. "Retail dealer." Any person other than a wholesale dealer engaged  
13 in selling cigarettes or tobacco products. For purposes of section four  
14 hundred eighty-a of this article and section eleven hundred thirty-four  
15 of this chapter, such term shall include for each such person engaged in  
16 selling cigarettes or tobacco products all "persons required to collect  
17 tax," as defined in subdivision one of section eleven hundred thirty-one  
18 of this chapter.

19 § 3. Section 470 of the tax law is amended by adding a new subdivision  
20 21 to read as follows:

21 21. "Affiliated person." Persons are affiliated persons with respect  
22 to each other where one of such persons has an ownership interest of  
23 more than five percent, whether direct or indirect, in the other, or  
24 where an ownership interest of more than five percent, whether direct or  
25 indirect, is held in each of such persons by another person, or by a  
26 group of other persons that are affiliated persons with respect to each  
27 other.

28 § 4. Subdivision 4 of section 480-a of the tax law, as added by chap-  
29 ter 629 of the laws of 1996, paragraph (d) as amended by chapter 262 of  
30 the laws of 2000, is amended to read as follows:

31 4. (a) If a retail dealer possesses or sells unstamped or unlawfully  
32 stamped packages of cigarettes, or if a retail dealer is also licensed  
33 as an agent pursuant to section four hundred seventy-two and it  
34 possesses unlawfully stamped packages of cigarettes or sells unstamped  
35 or unlawfully stamped packages of cigarettes at retail, (i) its regis-  
36 tration shall be [suspended] revoked for a period of [not more than six  
37 months] one year, or (ii) for a second such possession or sale within a  
38 period of five years[, its] by a retail dealer or any affiliated person  
39 of such retail dealer, the registration of such retail dealer and the  
40 registration of any retail dealer that is an affiliated person of such  
41 retail dealer shall be [suspended] revoked for a period of [up to thir-  
42 ty-six months] three years, or (iii) for a third such possession or sale  
43 within a period of five years[, its] by a retail dealer or any affil-  
44 iated person of such retail dealer, the registration [may] of such  
45 retail dealer and the registration of any retail dealer that is an  
46 affiliated person of such retail dealer shall be revoked for a period of  
47 [up to] five years. A retail dealer registration shall be [suspended or]  
48 revoked pursuant to this subdivision immediately upon such dealer's  
49 receipt of written notice of [suspension or] revocation from the commis-  
50 sioner. [If a retail dealer sells cigarettes through more than one place  
51 of business in this state, the retail dealer registration shall not be  
52 suspended or revoked pursuant to this subdivision, but the certificate  
53 of registration issued to the place of business, cart, stand, truck or  
54 other merchandising device where unstamped or unlawfully stamped ciga-  
55 rettes were found shall be suspended or cancelled for possession or sale  
56 of unstamped or unlawfully stamped packages of cigarettes, as if such

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1 holic beverage control law; (ii) a winery license, as provided in  
2 section seventy-six of the alcoholic beverage control law, where the  
3 number of gallons of wine, cider and mead produced annually by such  
4 person does not exceed the annual limits on the number of finished  
5 gallons of wine, cider and mead permitted to be produced by a farm  
6 winery under subdivision eight of section seventy-six-a of the alcoholic  
7 beverage control law; (iii) a farm distillery license, as provided in  
8 subdivision two-c of section sixty-one of the alcoholic beverage control  
9 law; (iv) a distiller's license, as provided in section sixty-one of the  
10 alcoholic beverage control law, where the number of gallons of liquor  
11 produced annually by such person does not exceed the annual limits on  
12 the number of gallons of liquor permitted to be produced by a farm  
13 distillery under paragraph (f) of subdivision two-c of section sixty-one  
14 of the alcoholic beverage control law; (v) a farm cidery license, as  
15 provided in section fifty-eight-c of the alcoholic beverage control law;  
16 (vi) a cider producers' license, as provided in section fifty-eight of  
17 the alcoholic beverage control law, where the number of gallons of cider  
18 produced annually by such person does not exceed the annual limits on  
19 the number of gallons of cider permitted to be produced by a farm cidery  
20 under subdivision ten of section fifty-eight-c of the alcoholic beverage  
21 control law; (vii) a farm brewery license, as provided in section  
22 fifty-one-a of the alcoholic beverage control law; (viii) a brewer's  
23 license, as provided in section fifty-one of the alcoholic beverage  
24 control law, where the number of finished barrels of beer, cider and  
25 braggot produced annually by such person does<sup>^</sup> exceed the annual number  
26 of finished barrels of beer, cider and braggot permitted to be produced  
27 by a farm brewery under subdivision ten of section fifty-one-a of the  
28 alcoholic beverage control law; (ix) a farm meadery license, as provided  
29 in section thirty-one of the alcoholic beverage control law; or (x) a  
30 mead producers' license, as provided in section thirty of the alcoholic  
31 beverage control law, where the number of gallons of mead and braggot  
32 produced annually by such person does<sup>^</sup> exceed the annual number  
33 of finished barrels of mead and braggot permitted to be produced by a farm  
34 meadery under subdivision ten of section thirty-one of the alcoholic  
35 beverage control law. Nothing in this subparagraph shall exempt a person  
36 operating pursuant to multiple licenses under the alcoholic beverage  
37 control law from the requirements of subparagraph (C) of this paragraph  
38 if such person produces an amount of any alcoholic beverage in excess of  
39 the amounts permitted to be produced annually by a person who holds only  
40 a farm winery, farm cidery, farm distillery, farm brewery or farm mead-  
41 ery license for such beverage, nor shall this section exempt any person  
42 holding a wholesalers' license under the alcoholic beverage control law  
43 from the requirements of subparagraph (C) of this paragraph.  
44 § 4. This act shall take effect June 1, 2020.

-&gt; not

-&gt; not

## 45 PART K

46 Section 1. Subdivision (c) of section 1800 of the tax law, as amended  
47 by section 13 of subpart I of part V-1 of chapter 57 of the laws of  
48 2009, is amended to read as follows:

49 (c) As used in this article, the term "felony" and the term "misdemea-  
50 nor" shall have the same meaning as they have in the penal law, and the  
51 disposition of such offenses and the sentences imposed therefor shall be  
52 as provided in such law except; (1) notwithstanding the provisions of  
53 paragraph a of subdivision one of section 80.00 and paragraph (a) of  
54 subdivision one of section 80.10 of the penal law relating to the fine





1 production costs attributable to the use of tangible property or the  
2 performance of services in the production of such qualified film outside  
3 of a qualified film production facility shall be allowed only if the  
4 shooting days spent in New York outside of a film production facility in  
5 the production of such qualified film equal or exceed seventy-five  
6 percent of the total shooting days spent within and without New York  
7 outside of a film production facility in the production of such quali-  
8 fied film. The credit shall be allowed for the taxable year in which the  
9 production of such qualified film is completed. However, in the case of  
10 a qualified film that receives funds from additional pool 2, no credit  
11 shall be claimed before the later of (1) the taxable year the production  
12 of the qualified film is complete, or (2) the first taxable year begin-  
13 ning immediately [following] after the allocation year for which the  
14 film has been allocated credit by the governor's office for motion  
15 picture and television development. If the amount of the credit is at  
16 least one million dollars but less than five million dollars, the credit  
17 shall be claimed over a two year period beginning in the first taxable  
18 year in which the credit may be claimed and in the next succeeding taxa-  
19 ble year, with one-half of the amount of credit allowed being claimed in  
20 each year. If the amount of the credit is at least five million dollars,  
21 the credit shall be claimed over a three year period beginning in the  
22 first taxable year in which the credit may be claimed and in the next  
23 two succeeding taxable years, with one-third of the amount of the credit  
24 allowed being claimed in each year.

25 § 3. Paragraph 3 of subdivision (b) of section 24 of the tax law, as  
26 amended by section 1 of part B of chapter 59 of the laws of 2013, is  
27 amended to read as follows:

28 (3) "Qualified film" means a feature-length film, television film,  
29 relocated television production, television pilot [and/or each episode  
30 of a] or television series, regardless of the medium by means of which  
31 the film, pilot or [episode] series is created or conveyed. A "qualified  
32 film" with the exception of a television pilot, whose majority of prin-  
33 icipal photography shooting days in the production of the qualified film  
34 are shot in Westchester, Rockland, Nassau, or Suffolk county or any of  
35 the five New York City boroughs shall have a minimum budget of one  
36 million dollars. A "qualified film", with the exception of a television  
37 pilot, whose majority of principal photography shooting days in the  
38 production of the qualified film are shot in any other county of the  
39 state than those listed in the preceding sentence shall have a minimum  
40 budget of two hundred fifty thousand dollars. "Qualified film" shall not  
41 include: (i) a documentary film, news or current affairs program, inter-  
42 view or talk program, "how-to" (i.e., instructional) film or program,  
43 film or program consisting primarily of stock footage, sporting event or  
44 sporting program, game show, award ceremony, film or program intended  
45 primarily for industrial, corporate or institutional end-users,  
46 fundraising film or program, daytime drama (i.e., daytime "soap opera"),  
47 commercials, music videos or "reality" program, or (ii) a production for  
48 which records are required under section 2257 of title 18, United States  
49 code, to be maintained with respect to any performer in such production  
50 (reporting of books, films, etc. with respect to sexually explicit  
51 conduct).

52 § 4. Paragraph 3 of subdivision (b) of section 24 of the tax law, as  
53 amended by section 1 of part B of chapter 59 of the laws of 2013, is  
54 amended to read as follows:

55 (3) "Qualified film" means a feature-length film, television film,  
56 relocated television production, television pilot and/or each episode of

*For purposes  
of the credit  
provided by  
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1 shall be made available for allocation in the empire state film tax  
2 credit pursuant to this section, subdivision twenty of section two  
3 hundred ten-B and subsection (gg) of section six hundred six of this  
4 chapter. Also, if the commissioner of economic development determines  
5 that the aggregate amount of tax credits available from additional pool  
6 2 for the empire state film post production tax credit have been previ-  
7 ously allocated, and determines that the pending applications from  
8 eligible applicants for the empire state film production tax credit  
9 pursuant to this section is insufficient to utilize the balance of unal-  
10 located film production tax credits from such pool, then all or part of  
11 the remainder, after such pending applications are considered, shall be  
12 made available for allocation for the empire state film post production  
13 credit pursuant to this section, subdivision thirty-two of section two  
14 hundred ten-B and subsection (qq) of section six hundred six of this  
15 chapter. The governor's office for motion picture and television devel-  
16 opment must notify taxpayers of their allocation year and include the  
17 allocation year on the certificate of tax credit. Taxpayers eligible to  
18 claim a credit must report the allocation year directly on their empire  
19 state film production credit tax form for each year a credit is claimed  
20 and include a copy of the certificate with their tax return. In the case  
21 of a qualified film that receives funds from additional pool 2, no  
22 empire state film production credit shall be claimed before the later of  
23 the taxable year the production of the qualified film is complete, or  
24 the taxable year immediately following the allocation year for which the  
25 film has been allocated credit by the governor's office for motion  
26 picture and television development.

27 § 6. This act shall take effect immediately; provided, however, that  
28 the amendments made by sections one, three and five of this act shall  
29 apply to applications that are filed with the governor's office for  
30 motion picture and television development on or after April 1, 2020.

31

## PART N

32 Section 1. Subdivision 13 of section 1901 of the real property tax law  
33 is amended by adding a new paragraph (c) to read as follows:

34 (c) Notwithstanding any provision of law to the contrary, the govern-  
35 ing body of a municipal corporation that has adopted the provisions of  
36 paragraph (c) of subdivision one of section five hundred eighty-one of  
37 this chapter relating to converted condominium units is authorized to  
38 adopt a local law or, in the case of a school district, a resolution,  
39 providing that such converted condominium units shall be classified in  
40 the homestead class for purposes of taxes levied by such municipal  
41 corporation.

42 § 2. This act shall take effect immediately.

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## PART O

44 Section 1. The tax law is amended by adding a new section 171-w to  
45 read as follows:

46 § 171-w. State support for the local enforcement of past-due property  
47 taxes. 1. Legislative findings. The legislature finds that local govern-  
48 ments have limited means to enforce the collection of past-due property  
49 taxes. The legislature further finds that it is appropriate for the  
50 state to support the local enforcement of past-due property taxes by  
51 authorizing the commissioner to administer a program to disallow STAR



## **INSERT REV 11**

§ 3-a. Subdivision 1 of section 480-A of the tax law is amended by adding new paragraph (f), to read as follows:

(f) In addition to the grounds for refusal of a registration specified in section eleven hundred thirty-four of this chapter, the commissioner may refuse to register any person as a retail dealer where any tax under this chapter, or a tax or fee administered by the commissioner under any other law, has been finally determined to be due from such person, or from a person required to collect tax with respect to such person or another person, and has not been paid.

§ 3-b. Paragraph (d) of subdivision 2 of section 480-A of the Tax Law, as amended by chapter 760 of the laws of 1992, is amended to read as follows:

(d) Except as otherwise provided in this section, all the provisions of article twenty-eight of this chapter relating to the personal liability for the tax, administration, collection and determination of tax, and deposit and disposition of revenue, including section eleven hundred thirty-eight of this chapter relating to determination of tax and section eleven hundred forty-five of this chapter (but only paragraphs one and two of subdivision (a) of such section) relating to penalties and interest for failure to file a return or pay tax within the time required, shall apply to the applications for registration and the fees for filing such applications required by this section and the penalty imposed pursuant to subdivision three of this section, as if such applications were returns required under section eleven hundred thirty-six of this chapter and such filing fees, penalties and interest were taxes required to be paid pursuant to such article twenty-eight, in the same manner and with the same force and effect as if the language of such provisions of such article twenty-eight had been incorporated in full into this article, except to the extent that any such provision is either inconsistent with a provision of this section or is not relevant thereto and with such other modifications as may be necessary to adapt the language of such provisions to the provisions of this section. ~~[Section eleven hundred thirty-four of such articles twenty-eight shall not apply to this section.]~~ Provided, however, that the commissioner of taxation and finance shall refund or credit an application fee paid with respect to the registration of a vending machine or a retail place of business in this state through which cigarettes or tobacco products were to be sold if, prior to the beginning of the calendar year with respect to which such registration relates, the certificate of registration described in paragraph (a) of this subdivision is returned to the department of taxation and finance, or if such certificate has been destroyed, the retail dealer or vending machine operator satisfactorily accounts to the commissioner for the missing certificate, but such vending machine or retail place of business may not be used to sell cigarettes or tobacco products in this state during such calendar year, unless it is re-registered. The provisions of section eleven hundred thirty-nine of this chapter shall apply to the refund or credit authorized by the preceding sentence and for such purposes, such refund or credit shall be deemed a refund of tax paid in error provided, however, no interest shall be allowed or paid on any such refund.

## **Insert REV 28**

§ 5-c. Paragraph 6 of subdivision (a) of section 31 of the tax law, as amended by section 3 of part SSS of chapter 59 of the laws of 2019, is amended to read as follows:

(6) For the period two thousand fifteen through two thousand [twenty-four] twenty-five, in addition to the amount of credit established in paragraph two of this subdivision, a taxpayer shall be allowed a credit equal to the product (or pro rata share of the product, in the case of a member of a partnership) of ten percent and the amount of wages or salaries paid to individuals directly employed (excluding those employed as writers, directors, music directors, producers and performers, including background actors with no scripted lines) for services performed by those individuals in one of the counties specified in this paragraph in connection with the post production work on a qualified film with a minimum budget of five hundred thousand dollars at a qualified post production facility in one of the counties listed in this paragraph. For purposes of this additional credit, the services must be performed in one or more of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Cortland, Delaware, Erie, Essex, Franklin, Fulton, Genesee, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orleans, Oswego, Otsego, Schenectady, Schoharie, Schuyler, Seneca, St. Lawrence, Steuben, Tioga, Tompkins, Wayne, Wyoming, or Yates. The aggregate amount of tax credits allowed pursuant to the authority of this paragraph shall be five million dollars each year during the period two thousand fifteen through two thousand [twenty-four] twenty-five of the annual allocation made available to the empire state film post production credit pursuant to paragraph four of subdivision (e) of section twenty-four of this article. Such aggregate amount of credits shall be allocated by the governor's office for motion picture and television development among taxpayers in order of priority based upon the date of filing an application for allocation of post production credit with such office. If the total amount of allocated credits applied for under this paragraph in any year exceeds the aggregate amount of tax credits allowed for such year under this paragraph, such excess shall be treated as having been applied for on the first day of the next year. If the total amount of allocated tax credits applied for under this paragraph at the conclusion of any year is less than five million dollars, the remainder shall be treated as part of the annual allocation for two thousand seventeen made available to the empire state film post production credit pursuant to paragraph four of subdivision (e) of section twenty-four of this article. However, in no event may the total of the credits allocated under this paragraph and the credits allocated under paragraph five of subdivision (a) of section twenty-four of this article exceed five million dollars in any year during the period two thousand fifteen through two thousand [twenty-four] twenty-five.