

EMERGENCY

STATE OF CALIFORNIA—OFFICE OF ADMINISTRATIVE LAW

NOTICE PUBLICATION/REGULATION

REGULATION

See instructions on reverse

For use by Secretary of State only

STD. 400 (REV. 10/2019)

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-	REGULATORY ACTION NUMBER	EMERGENCY NUMBER 2020-0806-02E
For use by Office of Administrative Law (OAL) only		2020 AUG 17 A 9:24	
NOTICE		REGULATIONS	

ENDORSED - FILED
In the office of the Secretary of State
of the State of California

AUG 17 2020

1:41 PM

AGENCY WITH RULEMAKING AUTHORITY California Film Commission	AGENCY FILE NUMBER (If any)
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A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE	TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE
3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other	4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)
OAL USE ONLY	ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn	NOTICE REGISTER NUMBER	PUBLICATION DATE

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) California Film and Television Tax Credit Program	1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S)
2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)	
SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)	ADOPT
	AMEND 5524, 5521
TITLE(S) 10	REPEAL
3. TYPE OF FILING	
<input type="checkbox"/> Regular Rulemaking (Gov. Code §11346) <input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) <input checked="" type="checkbox"/> Emergency (Gov. Code, §11346.1(b)) <input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute. <input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) <input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) <input type="checkbox"/> File & Print <input type="checkbox"/> Other (Specify) _____ <input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) <input type="checkbox"/> Print Only	
4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)	
5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100) <input type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a)) <input checked="" type="checkbox"/> Effective on filing with Secretary of State <input type="checkbox"/> §100 Changes Without Regulatory Effect <input type="checkbox"/> Effective other (Specify) _____	
6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY <input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660) <input type="checkbox"/> Fair Political Practices Commission <input type="checkbox"/> State Fire Marshal <input type="checkbox"/> Other (Specify) _____	
7. CONTACT PERSON Nancy Rae Stone	TELEPHONE NUMBER (323)860-2960
FAX NUMBER (Optional)	E-MAIL ADDRESS (Optional) Nancy.Stone@film.ca.gov

8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

SIGNATURE OF AGENCY HEAD OR DESIGNEE <i>Colleen Bell</i>	DATE August 12, 2020
TYPED NAME AND TITLE OF SIGNATORY Colleen Bell, Executive Director, California Film Commission	

For use by Office of Administrative Law (OAL) only
ENDORSED APPROVED
AUG 17 2020
Office of Administrative Law

EMERGENCY

STD. 400 (REV. 10/2019)

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-	REGULATORY ACTION NUMBER	EMERGENCY NUMBER 2020-0806-02
For use by Office of Administrative Law (OAL) only			
NOTICE		REGULATIONS	
AGENCY WITH RULEMAKING AUTHORITY Governors Office of Business and Economic Development			AGENCY FILE NUMBER (If any)

2020 AUG -6 P 3:15
OFFICE OF
ADMINISTRATIVE LAW

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<input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660)		<input type="checkbox"/> Fair Political Practices Commission		<input type="checkbox"/> State Fire Marshal
<input type="checkbox"/> Other (Specify) _____				
7. CONTACT PERSON Nancy Rae Stone		TELEPHONE NUMBER (323)860-2960	FAX NUMBER (Optional)	E-MAIL ADDRESS (Optional) Nancy.Stone@film.ca.gov

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SIGNATURE OF AGENCY HEAD OR DESIGNEE Chris Dombrowski Digitally signed by Chris Dombrowski Date: 2020.07.30 08:18:13 -0700'	DATE July 30, 2020
TYPED NAME AND TITLE OF SIGNATORY Chris Dombrowski, Acting Director Governor's Office of Business and Economic Dev.	

Title 10
Chapter 7.75
CALIFORNIA FILM COMMISSION

Article 3.

CALIFORNIA FILM AND TELEVISION TAX CREDIT PROGRAM 3.0

Section 5521. Application Process For Tax Credit Allocation

...(n) Any television series, relocated television series and any television series based on a pilot that has been approved and issued a Credit Allocation Letter, shall be given first priority for a credit allocation during an open allocation period in each subsequent year in the life of that series whenever credits are allocated and available within a fiscal year.

(1) Each recurring television series shall submit a new application and pick-up order, if available, for each season during any open television project application period as specified by the CFC in its written notification. The allocation amount requested shall be submitted in the manner prescribed in section 5521(k)(1)(C), and the per episode amount shall not exceed 105% of the per episode amount, as calculated by the CFC, approved in the previous season's credit allocation letter. The narrative statement requirement as set forth in sections 17053.98(g)(A)(x) and 23698(g)(A)(x) of the Revenue and Taxation code for all projects shall be deemed as met for recurring television series with the statement submitted by that series when it was accepted into the program as a pilot, new or relocating television series...

Section 5521: Note: Authority cited: Sections 17053.98(e), 17053.98(j), 23698(e) and 23698(j), Revenue and Taxation Code; and Section 11152, Government Code.
Reference: Sections 6902.5, 17053.98(g) and 23698(g), Revenue and Taxation Code; and Section 14998.1, Government Code.

Section 5524. Tax Credit Allocation

...(b) (1) One hundred percent (100%) of the Allocation of unused credits as provided in Revenue and Taxation Code 17053.85, 17053.95, 23685, and 23695 shall be allocated as follows: 20% of unused credits each in fiscal year 2020-21, through 2024-25. This amount shall be added to the amounts specified in sections 17053.98(i)(A)-(D) and 23698(i)(1)(A)-(D) to determine the aggregate amount of credits available for allocation for fiscal year 2020-21. Credits shall be divided by percentage and project type as provided in sections 17053.98 (i)(E) and 23698 (i)(E) of the Revenue and Taxation Code.

(2) Once the aggregate amount of credits that may be allocated for a fiscal year is determined pursuant to subdivision (b), the amount of credits available for each classification of production described in 17053.98(i)(2) and 23698(i)(2) shall be determined as follows:

(A) Any television series, relocating television series or new television series based on a pilot for a new television series that has been previously approved and issued a credit allocation by the CFC under Revenue and Taxation Code sections 17053.85,

17053.95, 17053.98, 23685, 23695 or 23698 shall be issued a credit for that fiscal year.

(B) After the amount of credits necessary to satisfy the credit described in paragraph (1) are subtracted from the total aggregate amount of credits available for the fiscal year, that remaining amount shall be distributed by type of production according to the percentages and in the manner described in Revenue and Taxation Code section 17053.98(i)(2) and 23698(i)(2)...

Section 5524: Note: Authority cited: Sections 17053.98(a), 17053.98(e), 17053.98(i), 17053.98(j), 23698(a), 23698(e), 23698(i) and 23698(j), Revenue and Taxation Code; and Section 11152, Government Code. Reference: Sections 17053.98 and 23698, Revenue and Taxation Code; and Section 14998.1, Government Code.