

# NH S 286, Introduced

New Hampshire

SUMMARY: This bill: I. Establishes an office of film and creative media within the department of business and economic affairs; II; establishes business enterprise tax credits for qualifying film and motion picture companies; III; appropriates funds to staff the office of film and creative media; 25-1080 07/08.~SAME AS:

Changes in Bill text reflected as:

~~Text Deleted~~

*Text Added*

~~Text Vetoed~~

Current Legislative Status

01/09/2025 Introduced.

01/24/2025 Filed as LSR 1080.

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session: New Hampshire First Year of the 169th Session of the General Court

cite: 2025 NH S 286

Introduced

January 9, 2025

Innis

**SB 286-FN - AS INTRODUCED**

2025 SESSION

25-1080

07/08

SENATE BILL 286-FN

AN ACT creating the New Hampshire office of film and creative media.

SPONSORS: Sen. Innis, Dist 7; Sen. Perkins Kwoka, Dist 21; Rep. Nelson, Rock. 13; Rep. Foote, Rock. 13

COMMITTEE: Executive Departments and Administration

ANALYSIS

This bill:

I. Establishes an office of film and creative media within the department of business and economic affairs.

II. Establishes business enterprise tax credits for qualifying film and motion picture companies.

III. Appropriates funds to staff the office of film and creative media.

25-1080

07/08

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Five*

AN ACT creating the New Hampshire office of film and creative media.

*Be it Enacted by the Senate and House of Representatives in General Court convened:*

1 New Section; Department of Business and Economic Affairs; Office of Film and Creative Media. Amend RSA 12-O by inserting after section 76 the following new section:

12-O:77 Office of Film and Creative Media.

I. There is established the office of film and creative media within the department of business and economic affairs. The office shall be under the supervision of a classified director of the office of film and creative media, who shall serve under the supervision of the commissioner. The director shall provide administrative oversight and ensure that the responsibilities of the office described in this section are fulfilled.

II. The office of film and creative media shall:

- (a) Connect film and media industry organizations within New Hampshire.
- (b) Act as a point of contact for production companies considering film and media production in New Hampshire.
- (c) Provide information on tax incentives and tax programs to media companies who may wish to do business in New Hampshire.
- (d) Maintain a database of New Hampshire film and media professionals, film crews, venues, and filming locations.
- (e) Maintain a database of employment and internship opportunities in the film and creative media industry within New Hampshire.
- (f) Encourage out of state production and media companies to film projects within New Hampshire.
- (g) Highlight New Hampshire's business climate to the film and media industry.

III. Provided that any federally funded programs managed by the department of business and economic affairs on the effective date of this section shall continue to be managed by the department of business and economic affairs, the office of film and creative media may:

- (a) Seek federal grants or loans.
- (b) Seek private foundation partnerships.
- (c) Seek to participate in federal programs.
- (d) In accordance with applicable federal program guidelines, administer federally funded film and creative media programs.

2 New Subdivision; Film and Motion Picture Tax Credits. Amend RSA 77-E by inserting after section 14 the following new subdivision:

#### Film and Motion Picture Tax Credits

77-E:15 Definitions. For the purposes of this subdivision, "film and motion picture" means a feature-length film, video, television series not exceeding 27 episodes, or a commercial made in this state, in whole or in part, for theatrical or television viewing, or as a television pilot. "Film and motion picture" shall not include a production featuring news, current events, weather or financial market reports, talk shows, game shows, sporting events, awards shows or other gala events, productions whose sole purpose is fundraising, long form productions that primarily market products or services, or productions containing obscene material or performances.

77-E:16 Film and Motion Picture Payroll Tax Credit. There shall be a tax credit allowed against the tax due under this chapter for film and motion picture production companies that incur at least \$50,000 worth of production-related expenses in a fiscal year in an amount as follows:

I. Twenty-five percent of the business' total qualifying payments made to employees connected with the filming or production of a motion picture within this state.

II. Only payments made to employees may be considered for the purpose of this section.

III. Qualifying payments shall not include any payments made to an employee in excess of \$250,000.

77-E:17 Film and Motion Picture Production Tax Credit. There shall be a tax credit allowed against the tax due under this chapter for film and motion picture production companies that, for any project they work on, produce, or release, spend at least 50 percent of their time filming in this state in an amount as follows:

I. Twenty-five percent of the business' production-related expenses connected to filming and producing a motion picture in this state.

II. Any amount allowed under this section shall not include or consider payroll expenses in the calculation of the credit.

III. A business' New Hampshire-related production expenses must exceed 50 percent of its total production-related expenses to qualify for a credit under this section.

3 Department of Business and Economic Affairs; New Positions; Appropriation.

I. The sum of \$500,000 for the fiscal years ending June 30, 2026 and June 30, 2027 is hereby appropriated to the department of business and economic affairs, for the purpose of managing and promoting filmmaking in New Hampshire. All funds appropriated for the program shall be nonlapsing. The governor is authorized to draw a warrant for said sums out of any money in the treasury not otherwise appropriated.

4 Effective Date. This act shall take effect 60 days after its passage.