

## JBC Staff Fiscal Analysis House Appropriations Committee

Concerning the creation of tax incentives to support the film festival industry.

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**Prime Sponsors:**

Representative McCluskie; Titone  
Senator Amabile; Baisley

**Date Prepared:**

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### Fiscal Impacts

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Appropriation Not Required, No Amendment in Packet

General Fund Impact

Significant Appropriation Increase in Second Year

### Fiscal Note Status

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The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 02/24/25.

**No Change:** Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill.

### Amendments in This Packet

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None.

### Current Appropriations Clause in Bill

The bill neither requires nor contains an appropriation clause.

### Points to Consider

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#### Future Fiscal Impact

Although this bill would not require a General Fund appropriation for FY 2025-26, it is projected to require General Fund appropriations of \$166,857 in FY 2026-27 and \$124,347 in FY 2027-28.