

House Bill 1012

By: Representatives Werkheiser of the 157<sup>th</sup> and Harrell of the 106<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-7-40.26 of the Official Code of Georgia Annotated, relating to  
2 the "Georgia Entertainment Industry Investment Act," so as to disallow and recapture any  
3 tax credit earned, claimed, transferred, or sold by a production company or qualified  
4 interactive entertainment production company that violates state or federal child labor laws  
5 or rules; to provide for related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-7-40.26 of the Official Code of Georgia Annotated, relating to the "Georgia  
9 Entertainment Industry Investment Act," is amended by revising paragraph (3) of subsection  
10 (g) and by adding a new subsection to read as follows:

11 "(3) Failure to comply with this subsection or subsection (1) of this Code section shall  
12 result in the disallowance of the tax credit until the production company or qualified  
13 interactive entertainment production company is in full compliance;"

14 "(1) Failure to fully comply with all state and federal child labor laws and rules shall result  
15 in disallowance and recapture of any tax credit earned, claimed, transferred, or sold by a  
16 production company or qualified interactive entertainment production company with  
17 respect to any qualified production activity or state certified production for which state or  
18 federal child labor laws or rules were or are violated."

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.