

## 2021 Kansas Statutes

79-32,259. **Same; definitions.** As used in K.S.A. 79-32,257 through 79-32,259, and amendments thereto:

(a) "Direct production expenditure" means an expenditure incurred in the state of Kansas in the production of a Kansas film including:

- (1) Payment of wages, fringe benefits or fees for talent, management or labor to a person who is a Kansas resident for purposes of the Kansas income tax act;
- (2) payment to a personal services corporation for the services of a performing artist, if:
  - (A) The personal services corporation is subject to taxation under the provisions of the Kansas income tax act; or
  - (B) the performing artist receiving payment from the personal services corporation pays Kansas income tax; and
- (3) any of the following provided by a vendor:
  - (A) The story and scenario to be used for a film;
  - (B) set construction and operations, wardrobe, accessories and related services;
  - (C) photography, sound synchronization, lighting and related services;
  - (D) editing and related services;
  - (E) rental of facilities and equipment;
  - (F) leasing of vehicles;
  - (G) food or lodging;
  - (H) airfare if purchased through a Kansas-based travel agency or travel company;
  - (I) insurance coverage and bonding if purchased through a Kansas-based insurance agent; and
  - (J) other direct costs of producing a film in accordance with generally accepted entertainment industry practice.

(b) "Eligible film production company" means a film production company that has received certification from the department of commerce.

(c) "Film" means any film, video, commercial or television production, as approved by the department of commerce, that is 30 minutes or less in length with an expected in-state expenditure budget in excess of \$50,000, or that is over 30 minutes in length with an expected in-state expenditure budget in excess of \$100,000. Film shall not include the following:

- (1) News or current events programming;
- (2) talk show;
- (3) production produced primarily for industrial, corporate or institutional purposes, and for internal use;
- (4) sports event or sports programming;
- (5) gala presentation or awards programming;
- (6) infomercial or any production that directly solicits funds;
- (7) political advertisement; or
- (8) production that is considered obscene.

(d) "Film production company" means a person that produces one or more films.

**History:** L. 2007, ch. 184, § 5; July 1.