

## 2020 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.