

FY 2021 Executive Budget Amendments

**Amendments to Senate S.7509; Assembly A.9509
(REVENUE Article VII Bill)**

Part I, relating to cigarette tax enforcement policies, is amended to:

- Make a policy change to allow the Department of Tax and Finance to deny certificates of registration to applicants with tax debts.

Part J, relating to making technical amendments to Alcoholic Beverage Taxes, is amended to:

- Make a technical correction to clarify the annual production limit for breweries and meaderies as it relates to the Tax Law's annual reporting requirements for small producers.

Part M, relating to reforming the film tax credit, is amended to:

- Extend for one year the additional ten percent credit for wages and salaries paid to below the line individuals in certain counties for the post production credit.
- Clarify that the amendments to the definition of a "qualified film" that require a minimum budget amount apply do not apply to the post production credit.