**Section 532.20 Definitions**

The following definitions are applicable to this Part:

*"Accredited Theater Production" means a for‑profit live stage presentation in a qualified production facility, as defined in this Section, that is either a pre‑Broadway production or a long‑run production for which the aggregate Illinois labor and marketing expenditures exceed $100,000.* [35 ILCS 17/10-10]

*"Accredited Theater Production Certificate" means a certificate issued by the Department certifying that the production is an accredited theater production that meets the guidelines of* the *Act.* [35 ILCS 17/10-10]

"Act" means the Live Theater Production Tax Credit Act [35 ILCS 17].

*"Applicant" means:*

*a taxpayer that is a theater producer, owner, licensee, operator, or presenter that is presenting or has presented a live stage presentation located within the State of Illinois who:*

*owns or licenses* the *theatrical rights of the stage presentation for the Illinois production period; or*

*has contracted or will contract directly with the owner or licensee of the theatrical rights or a person acting on behalf of the owner or licensee to provide live performances of the production.*

*an applicant that directly or indirectly owns, controls, or operates multiple qualified production facilities shall be presumed to be and considered for the purposes of* the *Act to be a single applicant; provided, however, that, as to each of the applicant's qualified production facilities, the applicant shall be eligible to separately and contemporaneously apply for and obtain accredited theater production certificates, stage accredited theater productions, and apply for and receive a tax credit award certificate for each of the applicant's accredited theater productions performed at each of the applicant's qualified production facilities.* [35 ILCS 17/10-10]

"Broadway's Theater District" means the theater district located in Midtown Manhattan New York and shall include any theater with more than 500 seats that the American Theater Wing and the Broadway League have deemed eligible for the Tony Awards or any theaters that appear on the Broadway box-office charts.

*"Department" means the* Illinois *Department of Commerce and Economic Opportunity.* [35 ILCS 17/10-10]

*"Director" means the Director of the Department.* [35 ILCS 17/10-10]

"Diversity Data or Information" means data pertaining to gender, race, ethnicity and disability of all employees of the applicant.

"Diversity Plan" means a written document through which the applicant assures the Department that minorities, females and persons with disabilities will have equal opportunities in recruitment, selection, appointment, promotion, training and related employment areas in the accredited production. The diversity plan must also describe the manner in which the applicant plans on hiring vendors certified by the Business Enterprise Council under the Business Enterprise for Minorities, Females, and Persons with Disabilities Act [30 ILCS 575] with respect to the accredited production. The diversity plan must also detail the manner in which the applicant proposes to achieve its goals to ensure employment of protected classes (minorities, females and persons with disabilities) to achieve a diverse workforce rather than merely to assure nondiscrimination.

"Economic Impact Data" means data pertaining to the types of jobs (production, talent and vendor) created and retained in Illinois, as well as the total amount an applicant spends in Illinois on the accredited theater production.

"Employee" means any individual who is an employee of the applicant for purposes of employment taxes imposed under subtitle C of the Internal Revenue Code (42 USC subtitle C), any production staff or crew and any individual in a non-talent position.

"Female-Owned Business" *means a business concern* that *is at least 51% owned by one or more females, or, in the case of a corporation, at least 51% of the stock is owned by one or more females, and the management and daily business operations of which are controlled by one or more of the females who own it*. [30 ILCS 575/2(A)(4)]

*"Illinois Labor Expenditure" means gross salary or wages, including, but not limited to, taxes, benefits and any other consideration incurred or paid to non‑talent employees of the applicant for services rendered to and on behalf of the accredited theater production. To qualify as an Illinois labor expenditure, the expenditure must be*:

*incurred or paid by the applicant on or after* June 1, 2012 *for services related to any portion of an accredited theater production from its pre‑production stages, including, but not limited to, the writing of the script, casting, hiring of service providers, purchases from vendors, marketing, advertising, public relations, load in, rehearsals, performances, other accredited theater production related activities, and load out;*

*directly attributable to the accredited theater production;*

*limited to the first $100,000 of wages incurred or paid to each employee of an accredited theater production in each tax year;*

*included in the federal income tax basis of the property;*

*paid in the tax year for which the applicant is claiming the tax credit award, or no later than 60 days after the end of the tax year;*

*paid to persons residing in Illinois at the time payments were made; and*

*reasonable in the circumstances.* [35 ILCS 17/10-10]

*"Illinois Production Spending" means any and all expenses directly or indirectly incurred relating to an accredited theater production presented in any qualified production facility of the applicant* and associated to the performance run in that qualified production facility*, including, but not limited to, expenditure for:*

*national marketing, public relations and the creation and placement of print, electronic, television, billboard and other forms of advertising; and*

*the construction and fabrication of scenic materials and elements; provided, however, that the maximum amount of expenditures attributable to the construction and fabrication of scenic materials and elements eligible for a tax credit award shall not exceed $500,000 per applicant per production in any single tax year.* [35 ILCS 17/10-10]

"Illinois Resident" means an individual who is domiciled in this State during the accredited theater production. Except in a case when the applicant has actual knowledge, as shown in its books and records, that an individual is not an Illinois resident, the possession by an individual of an Illinois driver's license or other identification issued by this State prior to the commencement of the accredited theater production shall be sufficient proof that the individual is an Illinois resident and the address on the license or identification shall be deemed correct.

*"Long-Run Production" means a live stage production that is performed in a qualified production facility for longer than 8 weeks, with at least 6 performances per week, and includes a production that spans the end of one tax year and the commencement of a new tax year that, in combination, meets the criteria set forth in this definition making it a long‑run production eligible for a theater tax credit award in each tax year or portion* of a tax year*.* [35 ILCS 17/10-10]

"Minority" means *a person who is a citizen or lawful resident of the United States and who* *is* *African American (a person having origins in any of the black racial groups in Africa); Hispanic (a person of Spanish or Portuguese culture with origins in Mexico, South or Central America or the Caribbean Islands, regardless of race); Asian American (a person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian Subcontinent or the Pacific Islands); or Native American or Alaskan Native (a person having origins in any of the original peoples of North America)*. [30 ILCS 575/2(A)(1)]

*"Minority-Owned Business" means a business concern* that *is at least 51% owned by one or more minority persons or, in the case of a corporation, at least 51% of the stock is owned by one or more minority persons, and the management and daily business operations of which are controlled by one or more of the minority individuals who own it*. [30 ILCS 575/2(A)(3)]

"Non-Talent" means any person who is not a performer. A performer includes, but is not limited to, principal actors, ensemble actors, understudies, swings and members of the orchestra ensemble that are part of the theatrical performance.

*"Person with a Disability" means a person who is a citizen or lawful resident of the United States and is a person qualifying as being disabled under* Section 2(A)(2.1) of the Business Enterprise for Minorities, Females, and Person with Disabilities Act. [30 ILCS 575/2(A)(2.05]

*"Pre‑Broadway Production" means a live stage production that, in its original or adaptive version, is performed in a qualified production facility having a presentation scheduled for Broadway's Theater District in New York City within 12 months after its Illinois presentation.* [35 ILCS 17/10-10]

*"Qualified Production Facility" means* anexisting and permanent *facility located in the State in which live theatrical productions are, or are intended to be, exclusively presented that contains at least one stage, a seating capacity of 1,200 or more seats, and dressing rooms, storage areas and other ancillary amenities necessary for the accredited theater production.* [35 ILCS 17/10-10]

"State" means the State of Illinois.

*"Tax year" means a calendar year for the period January 1 to and including December 31.* [35 ILCS 17/10-10]

"Theater *Tax Credit Award" means the issuance to a taxpayer by the Department of a tax credit award in conformance with Sections 10‑40 and 10‑45 of* the *Act*. [35 ILCS 17/10-10]

"Training Plan" means a written document through which the applicant pledges to provide training, education and recruitment in accordance with the Act.

"Vendor" means an Illinois based supplier of any goods or services. Expenditures for purchases of tangible personal property or services from a vendor shall mean:

Purchases of tangible personal property for use in Illinois on an accredited theater production from a person who is registered under the Illinois Retailers' Occupation Tax Act [35 ILCS 120] (ROTA). A copy of the purchase receipt showing that the purchase was made at an Illinois location and that ROT was paid shall be sufficient proof that the purchase was made from a vendor in Illinois. For tangible personal property ordered by mail, telephone or internet, a copy of the seller's ROTA registration certificate along with a receipt showing that Illinois Use Tax was collected by the vendor shall be sufficient proof that the purchase was made from a vendor in Illinois. Documentation that shows that Illinois Use Tax was collected by the vendor, but either does not show an Illinois address for the sale or is not accompanied by a ROTA registration certificate, shall not be sufficient proof that the purchase was made from a vendor in Illinois.

The lease or rental of real property located in Illinois for use in an accredited theater production, including hotels or other lodging for employees working on the accredited theater production.

The lease or rental of an automobile (as defined in the Illinois Automobile Renting Occupation and Use Tax Act [35 ILCS 155]) for use in an accredited theater production on which the renter collects the Illinois Automobile Renting Occupation and Use Tax from the rentee.

The lease or rental of other tangible personal property for use in an accredited theater production if the owner of the property has paid Illinois Use Tax on the property. A copy of the invoice or receipt for the lease or rental showing an Illinois address for the lessor, and showing that no other state's sales tax is collected from the lessee, shall be sufficient proof that the transaction was with an vendor in Illinois.

The purchase of financial services (including insurance and the borrowing of funds) from a lender or insurer whose commercial domicile is in this State.

The purchase of other services with respect to an accredited theater production from an Illinois resident or from a person whose commercial domicile is in this State. For purposes of this definition only, the commercial domicile of a person is in this State if the person's business address (as shown in the records of the applicant) is in this State.

"Vendor-Related Positions" means jobs obtained or created through a subcontractor, which includes, but is not limited to, security, janitorial, printing, florist, dry cleaners and limousine services.