

# SB3806



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB3806

Introduced 2/9/2024, by Sen. Celina Villanueva

### SYNOPSIS AS INTRODUCED:

35 ILCS 16/46

Amends the Film Production Services Tax Credit Act of 2008. Provides that certain amounts shall be deposited into the Illinois Production Workforce Development Fund beginning on July 1, 2023 (currently, July 1, 2022). Provides that the amount deposited into the Fund shall be based on the amount transferred on the taxpayer's Illinois tax return (currently, transferred or claimed).

LRB103 37450 HLH 67572 b

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Film Production Services Tax Credit Act of  
5 2008 is amended by changing Section 46 as follows:

6 (35 ILCS 16/46)

7 Sec. 46. Illinois Production Workforce Development Fund.

8 (a) The Illinois Production Workforce Development Fund is  
9 created as a special fund in the State Treasury. Beginning  
10 July 1, 2023 ~~July 1, 2022~~, amounts paid to the Department of  
11 Commerce and Economic Opportunity pursuant to Section 213 of  
12 the Illinois Income Tax Act shall be deposited into the Fund.  
13 The Fund shall be used exclusively to provide grants to  
14 community-based organizations, labor organizations, private  
15 and public universities, community colleges, and other  
16 organizations and institutions that may be deemed appropriate  
17 by the Department to administer workforce training programs  
18 that support efforts to recruit, hire, promote, retain,  
19 develop, and train a diverse and inclusive workforce in the  
20 film industry.

21 (b) Pursuant to Section 213 of the Illinois Income Tax  
22 Act, the Fund shall receive deposits in amounts not to exceed  
23 0.25% of the amount of each credit certificate issued that is

1 not calculated on out-of-state wages and transferred ~~or~~  
2 ~~claimed~~ on an Illinois tax return in the quarter such credit  
3 was transferred ~~or claimed~~. In addition, such amount shall  
4 also include 2.5% of the credit amount calculated on wages  
5 paid to nonresidents that is transferred ~~or claimed~~ on an  
6 Illinois tax return in the quarter such credit was transferred  
7 ~~or claimed~~.

8 (c) At the request of the Department, the State  
9 Comptroller and the State Treasurer may advance amounts to the  
10 Fund on an annual basis not to exceed \$1,000,000 in any fiscal  
11 year. The fund from which the moneys are advanced shall be  
12 reimbursed in the same fiscal year for any such advance  
13 payments as described in this Section. The method of  
14 reimbursement shall be set forth in rules.

15 (d) Of the appropriated funds in a given fiscal year, 50%  
16 of the appropriated funds shall be reserved for organizations  
17 that meet one of the following criteria. The organization is:  
18 (1) a minority-owned business, as defined by the Business  
19 Enterprise for Minorities, Women, and Persons with  
20 Disabilities Act; (2) located in an underserved area, as  
21 defined by the Economic Development for a Growing Economy Tax  
22 Credit Act; or (3) on an annual basis, training a cohort of  
23 program participants where at least 50% of the program  
24 participants are either a minority person, as defined by the  
25 Business Enterprise for Minorities, Women, and Persons with  
26 Disabilities Act, or reside in an underserved area, as defined

1 by the Economic Development for a Growing Economy Tax Credit  
2 Act.

3 (e) The Illinois Production Workforce Development Fund  
4 shall be administered by the Department. The Department may  
5 adopt rules necessary to administer the provisions of this  
6 Section.

7 (f) Notwithstanding any other law to the contrary, the  
8 Illinois Production Workforce Development Fund is not subject  
9 to sweeps, administrative charge-backs, or any other fiscal or  
10 budgetary maneuver that would in any way transfer any amounts  
11 from the Illinois Production Workforce Development Fund.

12 (g) By June 30 of each fiscal year, the Department must  
13 submit to the General Assembly a report that includes the  
14 following information: (1) an identification of the  
15 organizations and institutions that received funding to  
16 administer workforce training programs during the fiscal year;  
17 (2) the number of total persons trained and the number of  
18 persons trained per workforce training program in the fiscal  
19 year; and (3) in the aggregate, per organization, the number  
20 of persons identified as a minority person or that reside in an  
21 underserved area that received training in the fiscal year.

22 (Source: P.A. 102-700, eff. 4-19-22.)