

HR 5497

Film Incentive Reform Act of 2014

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 16, 2014

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Sep 16, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/5497>

Sponsor

Name: Rep. Peterson, Collin C. [D-MN-7]

Party: Democratic • **State:** MN • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 16, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 16, 2014)

Film Incentive Reform Act of 2014 - Amends the Internal Revenue Code to: (1) extend through 2015 the election to expense the cost of qualified film, television, and theatrical productions; and (2) include theatrical productions in such expensing allowance. Defines "theatrical production" as a live staged production of a play derived from a written book or script and produced or presented in any venue which has an audience capacity of more than 3,000.

Actions Timeline

- **Sep 16, 2014:** Introduced in House
- **Sep 16, 2014:** Referred to the House Committee on Ways and Means.