

88 (l) A motion picture company or digital media company may claim a motion picture
89 tax credit on the motion picture company's or the digital media company's tax return for the
90 amount listed on the tax credit certificate issued by the office.

91 (m) A motion picture company or digital media company that claims a tax credit under
92 Subsection (2)(l) shall retain the tax credit certificate and all supporting documentation in
93 accordance with Subsection 63N-8-104(6).

94 (3) (a) Subject to [~~Subsection (3)(b)~~] Subsections (3)(b) and (c), the office may issue
95 \$6,793,700 in tax credit certificates under this part in [a] each fiscal year.

96 (b) For the fiscal year ending June 30, 2022, the office may issue ~~Ĥ~~→ [\$10,000,000]
96a \$8,393,700 ←Ĥ in tax
97 credit certificates under this part.

98 [(b)] (c) If the office does not issue tax credit certificates in a fiscal year totaling the
99 amount authorized under [~~Subsection (3)(a)~~] Subsections (3)(a) and (b), the office may carry
100 over that amount for issuance in subsequent fiscal years.