

118 ~~[(31)]~~ (30) Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program, is
 119 repealed July 1, 2023.

120 ~~[(32)]~~ (31) Title 63N, Chapter 7, Part 1, Board of Tourism Development, is repealed
 121 July 1, 2025.

122 ~~H→ [(32) In relation to motion picture incentives, on July 1, 2024:~~

123 ~~—— (a) Subsection 63N-8-102(11), which defines "rural production," is repealed; and~~

124 ~~—— (b) (32) ←H Subsection 63N-8-103(3)(c), which allows the Governor's Office of Economic~~
 125 ~~Opportunity to issue an amount of tax credit certificates only for rural productions, is repealed~~
 125a ~~H→ on July 1, 2024 ←H .~~

126 (33) Title 63N, Chapter 9, Part 2, Outdoor Recreational Infrastructure Grant Program,
 127 is repealed January 1, 2028.

128 Section 2. Section **63N-8-102** is amended to read:

129 **63N-8-102. Definitions.**

130 As used in this chapter:

131 (1) "Digital media company" means a company engaged in the production of a digital
 132 media project.

133 (2) "Digital media project" means all or part of a production of interactive
 134 entertainment or animated production that is produced for distribution in commercial or
 135 educational markets, which shall include projects intended for Internet or wireless distribution.

136 (3) "Dollars left in the state" means expenditures made in the state for a state-approved
 137 production, including:

138 (a) an expenditure that is subject to:

139 (i) a corporate franchise or income tax under Title 59, Chapter 7, Corporate Franchise
 140 and Income Taxes;

141 (ii) an individual income tax under Title 59, Chapter 10, Individual Income Tax Act;
 142 and

143 (iii) a sales and use tax under Title 59, Chapter 12, Sales and Use Tax Act,
 144 notwithstanding any sales and use tax exemption allowed by law; or

145 (iv) a combination of Subsections (3)(a)(i), (ii), and (iii);

146 (b) payments made to a nonresident only to the extent of the income tax paid to the
 147 state on the payments, the amount of per diems paid in the state, and other direct
 148 reimbursements transacted in the state; and