

115TH CONGRESS
2D SESSION

H. R. 5183

To amend the Internal Revenue Code of 1986 to apply the rules related to the treatment of certain qualified film and television and live theatrical productions to Puerto Rico.

IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2018

Miss GONZÁLEZ-COLÓN of Puerto Rico (for herself, Mr. SOTO, and Mr. KING of New York) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to apply the rules related to the treatment of certain qualified film and television and live theatrical productions to Puerto Rico.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Puerto Rico Film, Tel-
5 evision, and Theatre Production Act of 2018”.

1 **SEC. 2. APPLICATION OF RULES FOR CERTAIN QUALIFIED**
2 **FILM AND TELEVISION AND LIVE THEAT-**
3 **RICAL PRODUCTIONS TO PUERTO RICO.**

4 (a) INCLUSION OF PUERTO RICO.—Section
5 181(d)(3)(A) of the Internal Revenue Code of 1986 is
6 amended by inserting “(including Puerto Rico)” after
7 “United States”.

8 (b) EXTENSION FOR PUERTO RICO.—Section 181(g)
9 of such Code is amended to read as follows:

10 “(g) TERMINATION.—

11 “(1) UNITED STATES OTHER THAN PUERTO
12 RICO.—In the case of any production commencing
13 after December 31, 2017, subsection (d)(3)(A) shall
14 be applied by substituting ‘Puerto Rico’ for ‘United
15 States (including Puerto Rico)’.

16 “(2) FINAL TERMINATION.—This section shall
17 not apply to productions commencing after Decem-
18 ber 31, 2021.”.

19 (c) EFFECTIVE DATE.—

20 (1) IN GENERAL.—The amendment made by
21 subsection (a) shall apply to productions com-
22 mencing after December 31, 2016.

23 (2) EXTENSION FOR PUERTO RICO.—The
24 amendment made by subsection (b) shall apply to
25 productions commencing after December 31, 2017.