



Douglas J. MacSinnittie
Commissioner

State of Georgia
Department of Revenue
Administrative Division – Office of Tax Policy
Suite 15311
1800 Century Blvd.
Atlanta, Georgia 30345-3205
(404) 417-6649

Frank M. O'Connell
Director

November 29, 2011

Tammy Hurt I President
Placement Music, LLC
1647 Emory Place Drive, NE
Atlanta, GA 30329

RE: Film Tax Credit
Sound Recordings

Dear Ms. Hurt:

This letter is in response to your letter dated October 24, 2011, concerning sound recording projects under O.C.G.A. § 48-7-40.26, the film tax credit.

Your letter to the Department states, "As our company creates and records custom music for film and television, we want to pitch to the producers of Necessary Roughness, a past and upcoming Georgia qualified production/TV series, the opportunity for Placement Music to record music, in Georgia, specifically for this show. We would like to notify the producers that recording music in Georgia for their production would be an attributable expenditure for Georgia's 20-30% tax credit incentive under the 2008 Georgia Entertainment Industry Investment Act."

After receiving additional information from the Georgia Department of Economic Development regarding this issue, the Department will interpret sound recording projects to include television series and television pilots since it appears to be a scrivener's error. Therefore, the Department will interpret "qualified production activities" under O.C.G.A. § 48-7-40.26(b)(7) to include *sound recording projects used in feature films, series, pilots, or movies for television.*

If I can be of further assistance to you regarding this response or any other credit issue, please feel free to contact me at 404-417-2441.

Sincerely,

Pamela Goshay