

# HOUSE BILL No. 5208

September 21, 2005, Introduced by Rep. Huizenga and referred to the Committee on Tax Policy.

A bill to amend 1975 PA 228, entitled  
"Single business tax act,"  
(MCL 208.1 to 208.145) by adding section 35e.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

SEC. 35E. AS USED IN SECTION 35D:

(A) "MOTION PICTURE" MEANS A FEATURE-LENGTH FILM DISTRIBUTED  
IN 2 OR MORE STATES THAT IS A PRODUCTION FOR WHICH RECORDS ARE NOT  
REQUIRED TO BE MAINTAINED WITH RESPECT TO ANY PERFORMER IN THE  
PRODUCTION UNDER 18 USC 2257, OR TELEVISION SERIES MADE IN THIS  
STATE IN WHOLE OR IN PART FOR THEATRICAL OR TELEVISION VIEWING OR  
AS A TELEVISION PILOT. MOTION PICTURE DOES NOT INCLUDE PRODUCTION  
OF TELEVISION COVERAGE OF NEWS AND SPORTING EVENTS.

(B) "MOTION PICTURE PRODUCTION COMPANY" MEANS A COMPANY IN THE  
BUSINESS OF PRODUCING MOTION PICTURES. HOWEVER, MOTION PICTURE  
PRODUCTION COMPANY DOES NOT INCLUDE A COMPANY OWNED, AFFILIATED, OR

1 CONTROLLED, IN WHOLE OR IN PART, BY A COMPANY OR INDIVIDUAL THAT IS  
2 IN DEFAULT ON A LOAN MADE BY THE STATE OR A LOAN GUARANTEED BY THE  
3 STATE.

4 (C) "OBSCENE MATTER OR AN OBSCENE PERFORMANCE" MEANS MATTER OR  
5 A PERFORMANCE THAT MEETS ALL OF THE FOLLOWING CONDITIONS:

6 (i) THE AVERAGE PERSON, APPLYING CONTEMPORARY COMMUNITY  
7 STANDARDS, FINDS THAT THE DOMINANT THEME OF THE MATTER OR  
8 PERFORMANCE, TAKEN AS A WHOLE, APPEALS TO THE PRURIENT INTEREST IN  
9 SEX.

10 (ii) THE MATTER OR PERFORMANCE DEPICTS OR DESCRIBES, IN A  
11 PATENTLY OFFENSIVE WAY, SEXUAL CONDUCT.

12 (iii) THE MATTER OR PERFORMANCE, TAKEN AS A WHOLE, LACKS SERIOUS  
13 LITERARY, ARTISTIC, POLITICAL, OR SCIENTIFIC VALUE.

14 Enacting section 1. This amendatory act does not take  
15 effect unless Senate Bill No.\_\_\_\_ or House Bill No. 5206(request  
16 no. 00228'05 \*) of the 93rd Legislature is enacted into law.