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Replace line 71 on page 3 with the following:

For the purpose of the production expenditures rebate computed under §41-7A-43, other compensation includes payments to a loan-out company by a production company only if the production company withheld and remitted Alabama income tax at the rate of 5% on all payments to the loan-out company for services performed in this state. The amount withheld and remitted to the Alabama Department of Revenue is considered to be an estimated income tax payment made on behalf of the loan-out company.

(7) PRODUCTION EXPENDITURES.