

July 5, 2016

Alphonso David  
Counselor to the Governor  
Executive Chamber  
New York State Capitol  
Albany, New York 12224

**APPROVAL RECOMMENDED**

*Re: A. 10083/S.7485 {Lentol}/{Golden} AN ACT to amend the tax law and the economic development law in relation to the creation of the empire state music production credit and the empire state digital gaming media production credit.*

The above-captioned bill has passed both houses of the Legislature and will be considered by the Governor shortly. New York University (NYU) strongly supports this legislation, which will provide a tax credit to digital gaming productions that incurred a majority of their production costs in New York State.

While the digital gaming industry has continued to grow world wide, New York still lags behind other states in number of companies, employees and economic benefits the industry contributes – despite being home to top talent for digital games. The tax credit provided for in this legislation will not only entice digital gaming companies to produce future games in New York, but it will encourage them to permanently locate and grow their companies here as well. This legislation, combined with other recent state efforts such as the Digital Game Hubs, highlight the willingness that New York State government has to be an encouraging environment for the gaming industry.

As one of New York's Digital Game Hubs, the NYU Game Center is working to bring together industry partners, academics, and individuals to strengthen the games community and grow the size of the industry in New York. Through programs such as our digital game incubator, which is open to game developers outside NYU, and our series of free public events, we have cultivated robust relationships not only with industry leaders but also with independent start-up gaming companies. Through these diverse relationships we know first hand that the tax credit in this legislation will truly be a meaningful and effective incentive for diverse game companies and will absolutely help to spur the game industry throughout the State.

The NYU Game Center has been pleased to work closely with the Legislature for many years on important policies surrounding digital game production, including this tax credit. Consequently, we urge the Governor to enact this legislation. If you have any questions, please contact Jennifer Pautz, Director of Government Affairs, at 212-998-2407 or [jennifer.pautz@nyu.edu](mailto:jennifer.pautz@nyu.edu).

Very truly yours,



Frank Lantz  
NYU Game Center, Director