

BILL SUMMARY
1st Session of the 60th Legislature

Bill No.:	HB2110
Version:	CS
Request Number:	13173
Author:	Rep. Osburn
Date:	3/10/2025
Impact:	See Analysis Below

Research Analysis

The committee substitute for HB2110 creates the Bringing Sitcoms Home from Hollywood Pilot Program Act and establishes an incentive rebate program for live audience episodic series that are filmed or produced in Oklahoma. The measure outlines the incentive structure and outlines a list of qualified activities that can be accomplished to increase the incentive percentage. The minimum base rebate percentage is 25 percent and the maximum incentive percentage is 30 percent.

To qualify, an eligible project must have a minimum budget of \$200,000 per episode, have at least six episodes per season and have a minimum of 50 live audience members in attendance for each episode. The production company is also required to utilize the services of apprentices to qualify for the rebate. The number of apprentices required on project depends on the amount of qualified Oklahoma expenditures that are being claim for the incentive rebate. Furthermore, the production company is required to feature an approved logo in its closing credits for at least five seconds.

If a production company is also claiming a sales tax exemption for production expenses, they are barred from receiving the rebate payments unless they repay the full amount of the sales tax exemption to the Oklahoma Tax Commission (OTC).

Application for the rebate program will be administered by the Oklahoma Department of Commerce Film and Music Office and payments will be issued to eligible production companies by the OTC. The program is limited to \$10 million in funding each fiscal year and will sunset on July 1, 2032.

Prepared By: Quyen Do

Fiscal Analysis

In its current form, HB2110 creates the Bringing Sitcoms Home From Hollywood Pilot Program Act.

The Oklahoma Tax Commission has provided the following analysis:

ESTIMATED REVENUE IMPACT: This measure will have no net revenue impact on the collection of income tax to the state.

FY26: \$0

IMPACT ON APPORTIONMENT:

FY26: An increase of \$10 million to the Bringing Sitcoms Home from Hollywood Pilot Program Revolving Fund and a like decline in General Revenue Fund.

ANALYSIS: The Proposed Committee Substitute for HB 2110 (Req. No. 13064) creates an entirely new act, the Bringing Sitcoms Home from Hollywood Pilot Program Act, rather than amending the Compete with Canada Film Act. The PCS also increases the incentive rates and increases this threshold to municipalities with populations of less than 25,000.

HB 2110 creates a pilot program incentive specifically for live audience episodic television production in Oklahoma. This measure establishes the Bringing Sitcoms Home from Hollywood Pilot Program Revolving Fund which will operate from November 1, 2025, through June 30, 2032. The amount of claims prequalified and approved by the Oklahoma Film and Music Office (Film Office) for any single fiscal year shall not exceed \$10 million. If the amount of approved claims exceeds this amount, payments shall be made in the order in which the claims are approved by the Film Office.

Prepared By: Zach Penrod, House Fiscal Staff

Other Considerations

None.