

BILL SUMMARY

1st Session of the 60th Legislature

Bill No.:	HB2110
Version:	SubRec
Request Number:	12717
Author:	Rep. Osburn
Date:	2/24/2025
Impact:	See Analysis Below

Research Analysis

The subcommittee recommendation for HB2110 creates the Bringing Sitcoms Home from Hollywood Pilot Program Act and changes the focus of the film incentive programs from films to live audience episodic television.

Eligible projects must have a minimum budget of \$200,000 per episode, must include at least six episodes per season and can receive a rebate for up to 30 percent of its qualified expenditures. The measure outlines the incentive structure and outlines a list of qualified activities that can be accomplished to increase the incentive percentage. To qualify for the maximum base percentage of 20 percent, a production project must utilize the service of apprentices. The number of apprentices required on project depends on the amount of qualified Oklahoma expenditures that are being claim for the incentive rebate.

The program will be administered by the Office of the Film and Music Commission, is limited to \$10 million in funding each year and will sunset on July 1, 2032.

Prepared By: Quyen Do

Fiscal Analysis

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

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 (GRF).

FY27: An increase of **\$8.04 million** to the Bringing Sitcoms Home from Hollywood Pilot Program Revolving Fund and a like decline in GRF.

FY28: An increase of **\$2 million** to the Bringing Sitcoms Home from Hollywood Pilot Program Revolving Fund and a like decline in GRF.

ANALYSIS: The Subcommittee Recommendation for HB 2110 (Req. No. 12717) seeks to amend The Compete with Canada Film Act (68 O.S. § 3621, et seq.), creating a pilot program incentive specifically for live audience episodic television production in Oklahoma. The Act would be renamed to the "Bringing Sitcoms Home from Hollywood Pilot Program Act" (BSHFHPP) and would establish the BSHFHPP Revolving Fund for November 1, 2025, through June 30, 2032. The OTC will apportion up to \$10 million in income tax revenue to the fund that would otherwise go to the General Revenue Fund. The Oklahoma Film Enhancement Rebate Program Revolving Fund currently receives up to \$8 million in income tax revenue per fiscal year. That Fund will remain active until all approved projects are paid out or until July 1, 2028, whichever comes first. The difference in the additional funds needed after paying out current projects to reach \$10 million results in the above listed impact.

Prepared By: Mariah Searock, House Fiscal Staff

Other Considerations

None.