



BILL/VERSION:	HB 2110 / ENGROSSED¹	ANALYST: LH
AUTHORS:	Rep. Osburn and Sen. Coleman	DATE: 3/27/2025
TAX(ES):	Apportionment	
SUBJECT(S):	Compete with Canada Film Act	
EFFECTIVE DATE:	November 1, 2025	Emergency <input type="checkbox"/>

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: Engrossed HB 2110 creates the Bringing Sitcoms Home from Hollywood Pilot Program Act, 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.

¹ No substantive changes from Committee Substitute dated March 5, 2025.

3/27/25
DATE

Huan Gong
DR. HUAN GONG, CHIEF TAX ECONOMIST

3/27/25
DATE

Marie Schuble
MARIE SCHUBLE, DIVISION DIRECTOR

3/27/25
DATE

Joseph P. Gappa
JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.