

1 ENGROSSED HOUSE  
2 BILL NO. 2110

3 By: Osburn, Fetgatter, Tedford,  
4 Dobrinski, and Hefner of  
the House

5 and

6 Coleman of the Senate

7 [ revenue and taxation - program - findings - terms -  
8 rebates - administration - rules - requirements -  
9 exemption - applications - payments - apprentices -  
10 logo - appearance - Revolving Fund - expenditures -  
11 funds - date - codification - effective date ]

12  
13 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

14 SECTION 1. NEW LAW A new section of law to be codified  
15 in the Oklahoma Statutes as Section 3642.1 of Title 68, unless there  
16 is created a duplication in numbering, reads as follows:

17 This act shall be known and may be cited as the "Bringing  
18 Sitcoms Home from Hollywood Pilot Program Act".

19 SECTION 2. NEW LAW A new section of law to be codified  
20 in the Oklahoma Statutes as Section 3642.2 of Title 68, unless there  
21 is created a duplication in numbering, reads as follows:

22 The Legislature hereby finds that the production of live  
23 audience episodic television in Oklahoma not only provides jobs for

1 Oklahomans and dollars for Oklahoma businesses, but also enhances  
2 the state's image nationwide with a focus on authentic storytelling  
3 targeting Middle America. The Legislature also finds that the  
4 entertainment industry is always seeking economical locations that  
5 can help cut the costs of production. The Legislature further finds  
6 that the State of Oklahoma, with the appropriate incentive, can  
7 become a strategic site for live audience episodic television  
8 production, that serves as strategic retention for the production of  
9 live audience episodic series in Oklahoma. It is therefore the  
10 intent of the Legislature that Oklahoma provide a pilot program  
11 incentive specifically for live audience episodic television  
12 production in this state, carving out a niche in the industry that  
13 Oklahoma can be known for.

14 SECTION 3. NEW LAW A new section of law to be codified  
15 in the Oklahoma Statutes as Section 3642.3 of Title 68, unless there  
16 is created a duplication in numbering, reads as follows:

17 A. As used in the Bringing Sitcoms Home from Hollywood Pilot  
18 Program Act, each of the definitions used in Section 3632 of Title  
19 68 of the Oklahoma Statutes shall have the same meaning for purposes  
20 of this act.

21 B. In addition to the definitions referenced in subsection A of  
22 this section, as used in the Bringing Sitcoms Home from Hollywood  
23 Pilot Program Act:

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1       1. "Live audience episodic series" means an episodic television  
2 series that is filmed in front of a live audience, which is not  
3 child sexual abuse material as defined in subsection A of Section  
4 1024.1 of Title 21 of the Oklahoma Statutes or obscene material as  
5 defined in paragraph 1 of subsection B of Section 1024.1 of Title 21  
6 of the Oklahoma Statutes including, but not limited to, live  
7 audience episodic series to be licensed for exhibition by individual  
8 television stations, groups of stations, networks, cable television  
9 stations, or other means or licensed for home viewing markets;

10      2. "Live audience episodic television" means episodic  
11 television filmed in front of a live audience intended for broadcast  
12 on network television, cable, and streaming platforms. The audience  
13 shall consist of a minimum of fifty people; and

14      3. "Live audience studio facility" means a production facility  
15 to accommodate multi-camera operations and construction set and  
16 scenic elements with live audience seating.

17      SECTION 4.     NEW LAW       A new section of law to be codified  
18 in the Oklahoma Statutes as Section 3642.4 of Title 68, unless there  
19 is created a duplication in numbering, reads as follows:

20      A. There is hereby created an incentive rebate program for  
21 eligible live audience episodic series filmed or produced in  
22 Oklahoma who meet the requirements of this act.

23      B. The rebate program shall be administered by the Oklahoma  
24 Department of Commerce and the Oklahoma Tax Commission.

1       C. The Oklahoma Department of Commerce shall collect separate  
2 metrics specific to the Bringing Sitcoms Home from Hollywood Pilot  
3 Program and incentive rebate payments for evaluation of this pilot  
4 program.

5       D. The Oklahoma Department of Commerce and the Oklahoma Tax  
6 Commission may promulgate rules to implement the provisions of this  
7 act.

8       E. To be eligible for a rebate payment, a production company  
9 shall:

10      1. Submit an application and documentation to the Oklahoma  
11 Department of Commerce as required by the Department;

12      2. Have filed any Oklahoma tax returns and tax documents  
13 required by law;

14      3. Provide evidence that all Oklahoma crew and local vendors  
15 have been paid and that there are no pending liens against the  
16 production company in this state;

17      4. Provide evidence of financing for production prior to the  
18 commencement of principal photography;

19      5. Provide evidence of a certificate of general liability  
20 insurance with a minimum coverage of One Million Dollars  
21 (\$1,000,000.00) and a workers' compensation policy in compliance  
22 with law, which shall include coverage of employer's liability; and

23      6. Provide evidence, as required by the Department, that the  
24 projects pursuant to this act are completed.

1       F. A production company shall not be eligible to receive both a  
2 rebate payment pursuant to the provisions of this act and an  
3 exemption from sales tax pursuant to the provisions of paragraph 23  
4 of Section 1357 of Title 68 of the Oklahoma Statutes. If a  
5 production company has received the exemption from sales taxes and  
6 submits a claim for rebate pursuant to the provisions of this act,  
7 the company shall be required to fully repay the amount of the  
8 exemption to the Tax Commission. A claim for a rebate shall include  
9 documentation from the Tax Commission that repayment has been made  
10 as required in this subsection or shall include an affidavit from  
11 the production company that the company has not received an  
12 exemption from sales tax pursuant to the provisions of paragraph 23  
13 of Section 1357 of Title 68 of the Oklahoma Statutes.

14       G. The Department of Commerce Oklahoma Film and Music Office  
15 shall approve or disapprove all claims for rebate and shall notify  
16 the Oklahoma Tax Commission. The Oklahoma Tax Commission shall,  
17 upon notification of approval from the Oklahoma Film and Music  
18 Office, issue payment for all approved claims from funds in the  
19 Bringing Sitcoms Home from Hollywood Pilot Program Revolving Fund  
20 created in Section 3647 of this title. The amount of claims  
21 prequalified and approved by the Office for any single fiscal year  
22 shall not exceed Ten Million Dollars (\$10,000,000.00). If the  
23 amount of approved claims exceeds the amount specified in this  
24 subsection in a fiscal year, payments shall be made in the order in

1 which the claims are approved by the Oklahoma Film and Music Office.  
2 If an approved claim is not paid in whole or in part, the unpaid  
3 claim or unpaid portion may be paid upon the availability of funds.

4 SECTION 5. NEW LAW A new section of law to be codified  
5 in the Oklahoma Statutes as Section 3642.5 of Title 68, unless there  
6 is created a duplication in numbering, reads as follows:

7 A. Subject to the final approval of the eligibility application  
8 by the Oklahoma Department of Commerce, a requirement that the  
9 incentive payments made pursuant to the provisions of the act  
10 achieve the maximum positive impact for the Oklahoma economy and  
11 subject to the Oklahoma workforce requirements of this title, the  
12 base incentive amount for a live audience episodic series filmed in  
13 this state, shall be a minimum of twenty-five percent (25%) of the  
14 qualified goods and services production expenditure amount with the  
15 following requirements:

16 1. Live audience episodic television series as defined in this  
17 title shall meet all of the following requirements:

- 18 a. minimum budget for the live audience episodic series  
19 shall be Two Hundred Thousand Dollars (\$200,000.00)  
20 per episode,
- 21 b. minimum of six episodes per season produced, and
- 22 c. minimum of fifty live audience members in attendance  
23 for each episode filmed in a live audience studio  
24 facility.

1       2. For the production of live audience episodic series filmed  
2       in this state, wages paid to nonresident crew shall be provided in a  
3       fixed amount of twenty percent (20%) and wages paid to resident crew  
4       shall be provided in a fixed amount of thirty percent (30%).

5           B. In addition to the amount authorized by subsection A of this  
6       section, there may be an additional incentive amount, subject to the  
7       final approval of the Oklahoma Department of Commerce, in the  
8       maximum amount of:

9           1. Three percent (3%) of the qualified production expenditure  
10      amount for projects where at least twenty-five percent (25%) of main  
11     crew principal photography days are filmed on location, excluding  
12     soundstage production, in any county of this state if the county has  
13     a population of less than two hundred fifty thousand (250,000)  
14     persons according to the Federal Decennial Census or most recent  
15     population estimate;

16           2. Two percent (2%) of the qualified production expenditure  
17      amount for projects whose hub location, as determined by the  
18     Department, is for projects where at least twenty-five percent (25%)  
19     of main crew principal photography days are filmed on location, in a  
20     municipality having a population of twenty-five thousand (25,000) or  
21     fewer persons according to the Federal Decennial Census or most  
22     recent population estimate regardless of the county in which the  
23     municipality is located or partially located;

1       3. Five percent (5%) of the qualified production expenditure  
2 amount for at least twenty-five percent (25%) of main crew principal  
3 photography days are filmed at a qualified soundstage facility;

4       4. Two percent (2%) of the qualified production expenditure  
5 amounts paid to an Oklahoma vendor for the post-production expenses  
6 of:

- 7           a. music production, recording, mixing, or composition,  
8                   or
- 9           b. licensing of Oklahoma music, with a minimum  
10                   expenditure of Twenty Thousand Dollars (\$20,000.00);

11       5. Three percent (3%) of the qualified production expenditure  
12 amount based on expenditures paid to Oklahoma vendors for post-  
13 production expenses with a minimum expenditure of three percent (3%)  
14 of Oklahoma production expenditures. Post-production expenditures  
15 include, but are not limited to, the following categories:

- 16           a. sound recording or mixing,
- 17           b. color grading,
- 18           c. editorial work,
- 19           d. visual effects,
- 20           e. animation,
- 21           f. deliverables, excluding marketing and advertising,
- 22           g. editing equipment or editing facility rental,
- 23           h. color grading or digital intermediate processing,

- 1           i.    audio post-production processes including Foley artist  
2                 processes or services, and  
3           j.    graphics, including, but not limited to, the GFX  
4                 system.

5           C. Notwithstanding any other provisions of this section or the  
6 provisions of the act to the contrary, in no case shall the total  
7 incentive payments authorized by this section exceed thirty percent  
8 (30%) of the otherwise qualified goods and services production  
9 expenditure amount. The incentive payment amount prescribed by  
10 subsection A of this section may be used in any combination with the  
11 additional incentive amounts authorized by subsection B of this  
12 section, but the combination of the incentive amounts shall not  
13 exceed thirty percent (30%).

14          D. To qualify for the maximum twenty-five percent (25%) base  
15 incentive payment on qualified goods and services production  
16 expenditures for Oklahoma in live audience episodic series pursuant  
17 to subsection A of this section, the project shall utilize the  
18 services of apprentices according to the following requirements:

- 19           1. For a production with Oklahoma expenditures of Seven Million  
20 Five Hundred Thousand Dollars (\$7,500,000.00) or less, two  
21 apprentices;
- 22           2. For a production with Oklahoma expenditures greater than  
23 Seven Million Five Hundred Thousand Dollars (\$7,500,000.00) and  
24 Fifteen Million Dollars (\$15,000,000.00) or less, four apprentices;

1       3. For a production with Oklahoma expenditures greater than  
2 Fifteen Million Dollars (\$15,000,000.00) and Twenty-five Million  
3 Dollars (\$25,000,000.00) or less, eight apprentices; and

4       4. For a production with Oklahoma expenditures greater than  
5 Twenty-five Million Dollars (\$25,000,000.00), sixteen apprentices.

6       E. All production projects for which any incentive is paid  
7 pursuant to the provisions of this act shall contain a logo, as  
8 approved by the Oklahoma Department of Commerce, to be displayed in  
9 the credits of the finished production for a period of at least five  
10 (5) seconds or, if the production does not contain credits, the  
11 Oklahoma Department of Commerce shall obtain a commitment by the  
12 production company to provide equivalent value as determined by the  
13 Oklahoma Department of Commerce.

14       SECTION 6.       NEW LAW       A new section of law to be codified  
15 in the Oklahoma Statutes as Section 3642.6 of Title 68, unless there  
16 is created a duplication in numbering, reads as follows:

17       A. There is hereby created in the State Treasury a revolving  
18 fund for the Oklahoma Tax Commission to be designated the "Bringing  
19 Sitcoms Home from Hollywood Pilot Program Revolving Fund". The fund  
20 shall be a continuing fund, not subject to fiscal year limitations,  
21 and shall consist of all monies received by the Tax Commission which  
22 are specifically required by law to be deposited in the fund, any  
23 public or private donations, contributions and gifts received for  
24 the benefit of the fund and any amounts appropriated by the Oklahoma

1 Legislature. All monies accruing to the credit of the fund are  
2 hereby appropriated and may be budgeted and expended by the Tax  
3 Commission for the purpose of paying rebates as provided in this  
4 act. Expenditures from the fund shall be made upon warrants issued  
5 by the State Treasurer against claims filed as prescribed by law  
6 with the Director of the Office of Management and Enterprise  
7 Services for approval and payment.

8       B. Funds from the Bringing Sitcoms Home from Hollywood Pilot  
9 Program Revolving Fund shall only be used for the purpose of live  
10 audience episodic series filmed in Oklahoma with a live studio  
11 audience.

12       C. Any unencumbered funds remaining in the Bringing Sitcoms  
13 Home from Hollywood Pilot Program Revolving Fund, upon the  
14 expiration of this act, shall be transferred to the State Treasurer  
15 for deposit in the General Revenue Fund.

16       SECTION 7.       NEW LAW       A new section of law to be codified  
17 in the Oklahoma Statutes as Section 3642.7 of Title 68, unless there  
18 is created a duplication in numbering, reads as follows:

19           The provisions of the Bringing Sitcoms Home from Hollywood Pilot  
20 Program Act shall be terminated effective July 1, 2032.

21       SECTION 8.      This act shall become effective November 1, 2025.  
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Passed the House of Representatives the 25th day of March, 2025.

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Presiding Officer of the House  
of Representatives

Passed the Senate the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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Presiding Officer of the Senate