

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                   STATE OF OKLAHOMA

3                   1st Session of the 60th Legislature (2025)

4 COMMITTEE SUBSTITUTE  
FOR  
5 HOUSE BILL NO. 2110

By: Osburn, **Fetgatter, Tedford,**  
and **Dobrinski** of the House

6                   and

7                   **Coleman** of the Senate

10                  COMMITTEE SUBSTITUTE

11 [ revenue and taxation - program - findings - terms -  
12       rebates - administration - rules - requirements -  
13       exemption - applications - payments - apprentices -  
14       logo - appearance - Revolving Fund - expenditures -  
15       funds - date - codification - effective date ]

18 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

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

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

4       A. The Legislature hereby finds that the production of live  
5 audience episodic television in Oklahoma not only provides jobs for  
6 Oklahomans and dollars for Oklahoma businesses, but also enhances  
7 the state's image nationwide with a focus on authentic storytelling  
8 targeting Middle America. The Legislature also finds that the  
9 entertainment industry is always seeking economical locations that  
10 can help cut the costs of production. The Legislature further finds  
11 that the State of Oklahoma, with the appropriate incentive, can  
12 become a strategic site for live audience episodic television  
13 production, that serves as strategic retention for the production of  
14 live audience episodic series in Oklahoma. It is therefore the  
15 intent of the Legislature that Oklahoma provide a pilot program  
16 incentive specifically for live audience episodic television  
17 production in this state, carving out a niche in the industry that  
18 Oklahoma can be known for.

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

22       A. As used in the Bringing Sitcoms Home from Hollywood Pilot  
23 Program Act, each of the definitions used in Section 3632 of Title  
24

1   68 of the Oklahoma Statutes shall have the same meaning for purposes  
2   of this act.

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

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

15                 2. "Live audience episodic television" means episodic  
16   television filmed in front of a live audience intended for broadcast  
17   on network television, cable, and streaming platforms. The audience  
18   would consist of a minimum of fifty people; and

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

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

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

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

6       C. The Oklahoma Department of Commerce shall collect separate  
7 metrics specific to the Bringing Sitcoms Home from Hollywood Pilot  
8 Program and incentive rebate payments for evaluation of this pilot  
9 program.

10      D. The Oklahoma Department of Commerce and the Oklahoma Tax  
11 Commission may promulgate rules to implement the provisions of this  
12 act.

13      E. To be eligible for a rebate payment, a production company  
14 shall:

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

17       2. Have filed any Oklahoma tax returns and tax documents  
18 required by law;

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

22       4. Provide evidence of financing for production prior to the  
23 commencement of principal photography;

1       5. Provide evidence of a certificate of general liability  
2 insurance with a minimum coverage of One Million Dollars  
3 (\$1,000,000.00) and a workers' compensation policy in compliance  
4 with law, which shall include coverage of employer's liability; and

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

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

20       G. The Department of Commerce Oklahoma Film and Music Office  
21 shall approve or disapprove all claims for rebate and shall notify  
22 the Oklahoma Tax Commission. The Oklahoma Tax Commission shall,  
23 upon notification of approval from the Oklahoma Film and Music  
24 Office, issue payment for all approved claims from funds in the

1 | Bringing Sitcoms Home from Hollywood Pilot Program Revolving Fund  
2 | created in Section 3647 of this title. The amount of claims  
3 | prequalified and approved by the Office for any single fiscal year  
4 | shall not exceed Ten Million Dollars (\$10,000,000.00). If the  
5 | amount of approved claims exceeds the amount specified in this  
6 | subsection in a fiscal year, payments shall be made in the order in  
7 | which the claims are approved by the Oklahoma Film and Music Office.  
8 | If an approved claim is not paid in whole or in part, the unpaid  
9 | claim or unpaid portion may be paid upon the availability of funds.

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

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

22 | 1. Live audience episodic television series as defined in this  
23 | title must meet all of the following requirements:

- 1           a. minimum budget for the live audience episodic series  
2               shall be Two Hundred Thousand Dollars (\$200,000.00)  
3               per episode,  
4           b. minimum of six (6) episodes per season produced,  
5           c. minimum of fifty live audience members in attendance  
6               for each episode filmed in a live audience studio  
7               facility.

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

12       B. In addition to the amount authorized by subsection A of this  
13      section, there may be an additional incentive amount, subject to the  
14      final approval of the Oklahoma Department of Commerce, in the  
15      maximum amount of:

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

23       2. Two percent (2%) of the qualified production expenditure  
24      amount for projects whose hub location, as determined by the

1      Department, is for projects where at least twenty-five percent (25%)  
2      of main crew principal photography days are filmed on location, in a  
3      municipality having a population of twenty-five thousand (25,000) or  
4      fewer persons according to the Federal Decennial Census or most  
5      recent population estimate regardless of the county in which the  
6      municipality is located or partially located;

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

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

13                a. music production, recording, mixing, or composition,  
14                    or

15                b. licensing of Oklahoma music, with a minimum  
16                    expenditure of Twenty Thousand Dollars (\$20,000.00);

17            5. Three percent (3%) of the qualified production expenditure  
18      amount based on expenditures paid to Oklahoma vendors for post-  
19      production expenses with a minimum expenditure of three percent (3%)  
20      of Oklahoma production expenditures. Post-production expenditures  
21      include, but are not limited to, the following categories:

22                a. sound recording or mixing,  
23                b. color grading,  
24                c. editorial work,

- 1                   d. visual effects,  
2                   e. animation,  
3                   f. deliverables, excluding marketing and advertising,  
4                   g. editing equipment or editing facility rental,  
5                   h. color grading or digital intermediate processing,  
6                   i. audio post-production processes including Foley artist  
7                   processes or services,  
8                   j. graphics, including, but not limited to, the GFX  
9                   system.

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

19                  D. To qualify for the maximum twenty-five percent (25%) base  
20 incentive payment on qualified goods and services production  
21 expenditures for Oklahoma in live audience episodic series pursuant  
22 to subsection A of this section, the project shall utilize the  
23 services of apprentices according to the following requirements:  
24

1       1. For a production with Oklahoma expenditures of Seven Million  
2 Five Hundred Thousand Dollars (\$7,500,000.00) or less, two  
3 apprentices;

4       2. For a production with Oklahoma expenditures greater than  
5 Seven Million Five Hundred Thousand Dollars (\$7,500,000.00) and  
6 Fifteen Million Dollars (\$15,000,000.00) or less, four apprentices;

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

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

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

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

23      A. There is hereby created in the State Treasury a revolving  
24 fund for the Oklahoma Tax Commission to be designated the "Bringing

1 Sitcoms Home from Hollywood Pilot Program Revolving Fund". The fund  
2 shall be a continuing fund, not subject to fiscal year limitations,  
3 and shall consist of all monies received by the Tax Commission which  
4 are specifically required by law to be deposited in the fund, any  
5 public or private donations, contributions and gifts received for  
6 the benefit of the fund and any amounts appropriated by the Oklahoma  
7 Legislature. All monies accruing to the credit of the fund are  
8 hereby appropriated and may be budgeted and expended by the Tax  
9 Commission for the purpose of paying rebates as provided in this  
10 act. Expenditures from the fund shall be made upon warrants issued  
11 by the State Treasurer against claims filed as prescribed by law  
12 with the Director of the Office of Management and Enterprise  
13 Services for approval and payment.

14       B. Funds from the Bringing Sitcoms Home from Hollywood Pilot  
15 Program Revolving Fund shall only be used for the purpose of live  
16 audience episodic series filmed in Oklahoma with a live studio  
17 audience.

18       C. Any unencumbered funds remaining in the Bringing Sitcoms  
19 Home from Hollywood Pilot Program Revolving Fund upon the expiration  
20 of this act, any remaining funds shall be transferred to the State  
21 Treasurer for deposit in the General Revenue Fund.

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

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

3       SECTION 8. This act shall become effective November 1, 2025.

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5 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
03/06/2025 - DO PASS, As Amended and Coauthored.

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