

1 STATE OF OKLAHOMA

2 2nd Session of the 59th Legislature (2024)

3 HOUSE BILL 3964

By: Echols and Fetgatter

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6 AS INTRODUCED

7 An Act relating to television episodic film
8 production incentives; making appropriations to the
9 Filmed in Oklahoma Live Studio Audience Episodic TV
10 Program Revolving Fund; creating the Filmed in
11 Oklahoma Live Studio Audience Episodic TV Program
12 Revolving Fund; providing revolving fund limitations;
13 amending 68 O.S. 2021, Section 3633, which relates to
14 film rebate incentives; providing for issuing payment
15 from the Filmed in Oklahoma Live Studio Audience
16 Episodic TV Program Revolving Fund; providing for
17 codification; and declaring an emergency.

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

19 SECTION 1. There is hereby appropriated to the Filmed in
20 Oklahoma Live Studio Audience Episodic TV Program Revolving Fund
21 from any monies not otherwise appropriated from the General Revenue
22 Fund of the State Treasury for the fiscal year ending June 30, 2025,
23 the sum of Fifty Million Dollars (\$50,000,000.00) or so much thereof
24 as may be necessary to implement the provision of Section 2 of this
25 act.

1 SECTION 2. NEW LAW A new section of law to be codified

2 in the Oklahoma Statutes as Section 3639.1 of Title 68, unless there
3 is created a duplication in numbering, reads as follows:

4 A. There is hereby created in the State Treasury a revolving
5 fund for the Oklahoma Tax Commission to be designated the "Filmed in
6 Oklahoma Live Studio Audience Episodic TV Program Revolving Fund".
7 The fund shall be a continuing fund, not subject to fiscal year
8 limitations, and shall consist of all monies received by the Tax
9 Commission which are specifically required by law to be deposited in
10 the fund, any public or private donations, contributions and gifts
11 received for the benefit of the fund and any amounts appropriated by
12 the Oklahoma Legislature. All monies accruing to the credit of the
13 fund are hereby appropriated and may be budgeted and expended by the
14 Tax Commission for the purpose of paying rebates as provided in this
15 act. Expenditures from the fund shall be made upon warrants issued
16 by the State Treasurer against claims filed as prescribed by law
17 with the Director of the Office of Management and Enterprise
18 Services for approval and payment.

19 B. Funds from the Filmed in Oklahoma Live Studio Audience
20 Episodic TV Program Revolving Fund shall only be used for the
21 purpose of episodic television filmed in Oklahoma with a live studio
22 audience.

23 C. Any unencumbered funds remaining in the Filmed in Oklahoma
24 Live Studio Audience Program Revolving Fund upon the expiration of
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1 this act as provided in Section 3641 of this title shall be
2 transferred to the State Treasurer for deposit in the General
3 Revenue Fund.

4 SECTION 3. AMENDATORY 68 O.S. 2021, Section 3633, is
5 amended to read as follows:

6 Section 3633. A. There is hereby created an incentive rebate
7 program for certain film projects and eligible television series
8 projects filmed or produced in Oklahoma who meet the requirements of
9 this act.

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

12 C. By October 1 of each year, the Oklahoma Department of
13 Commerce shall submit an annual report to the Speaker of the
14 Oklahoma House of Representatives, the President Pro Tempore of the
15 Oklahoma State Senate, the Chair of the Appropriations and Budget
16 Committee of the House of Representatives, the Chair of the
17 Appropriations Committee of the Senate and the Director of the
18 Legislative Office of Fiscal Transparency detailing the program and
19 incentive rebate payments.

20 D. The Oklahoma Department of Commerce and the Oklahoma Tax
21 Commission may promulgate rules to implement the provisions of this
22 act.

23 E. To be eligible for a rebate payment a production company
24 shall:
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1 1. Submit an application and documentation to the Oklahoma
2 Department of Commerce as required by the Department;

3 2. Have filed any Oklahoma tax returns and tax documents
4 required by law;

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

8 4. Provide evidence of financing for production prior to the
9 commencement of principal photography;

10 5. Provide evidence of a certificate of general liability
11 insurance with a minimum coverage of One Million Dollars
12 (\$1,000,000.00) and a workers' compensation policy in compliance
13 with law, which shall include coverage of employer's liability; and

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

16 F. A production company shall not be eligible to receive both a
17 rebate payment pursuant to the provisions of this act and an
18 exemption from sales tax pursuant to the provisions of paragraph 23
19 of section 1357 of Title 68 of the Oklahoma Statutes. If a
20 production company has received the exemption from sales taxes and
21 submits a claim for rebate pursuant to the provisions of this act,
22 the company shall be required to fully repay the amount of the
23 exemption to the Tax Commission. A claim for a rebate shall include
24 documentation from the Tax Commission that repayment has been made
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1 as required in this subsection or shall include an affidavit from
2 the production company that the company has not received an
3 exemption from sales tax pursuant to the provisions of paragraph 23
4 of Section 1357 of Title 68 of the Oklahoma Statutes.

5 G. The Department of Commerce shall approve or disapprove all
6 claims for rebate and shall notify the Tax Commission subject to the
7 limitations set forth in Section ~~4 of this act~~ 3634 of this title.
8 Upon notification of approval from the Department, the Commission
9 shall issue payment for all approved claims from funds held in the
10 Filmed in Oklahoma Program Revolving Fund created pursuant to
11 Section ~~9 of this act~~ 3639 of this title and the Filmed in Oklahoma
12 Live Studio Audience Episodic TV Program Revolving Fund created
13 pursuant to section 2 of this act, and subject to the limitations
14 set forth in Section ~~4 of this act~~ 3634 of this title. If the
15 amount of approved claims exceeds the balance of the revolving fund,
16 payments shall be made in the order the claims are approved by the
17 Department. If an approved claim is not paid in whole, the unpaid
18 claim or unpaid portion of the claim shall be paid upon the
19 availability of funds.

20 SECTION 4. This act shall become effective July 1, 2024.

21 SECTION 5. It being immediately necessary for the preservation
22 of the public peace, health or safety, an emergency is hereby
23 declared to exist, by reason whereof this act shall take effect and
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1 be in full force from and after its passage and approval.

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