

## HOUSE BILL NO. HB0093

Wyoming film production incentives program.

Sponsored by: Joint Travel, Recreation, Wildlife & Cultural  
Resources Interim Committee

A BILL

for

1 AN ACT relating to economic development; creating the  
2 Wyoming film production incentives program; authorizing  
3 monetary rebates for qualified productions as specified;  
4 providing definitions; imposing auditing requirements as  
5 specified; requiring rulemaking; providing for penalties;  
6 requiring reports; providing an appropriation; and  
7 providing for effective dates.

8

9 *Be It Enacted by the Legislature of the State of Wyoming:*

10

11 **Section 1.** W.S. 9-12-410 through 9-12-414 are created  
12 to read:

13

14 **9-12-410. Wyoming film production incentives program;**  
15 **creation; purpose; administration; rulemaking.**

1

2 (a) There is created the Wyoming film production  
3 incentives program to be administered by the Wyoming  
4 tourism board. The purpose of the program shall be to  
5 support economic development by:

6

7 (i) Encouraging the use of the state as a site  
8 for film and digital entertainment productions and  
9 services; and

10

11 (ii) Bolstering the visitor economy by promoting  
12 the state as a tourist destination.

13

14 (b) The Wyoming tourism board may contract with an  
15 entity to provide monetary reimbursements in accordance  
16 with this act. The sum of all contractual obligations under  
17 this act shall not exceed the total appropriation available  
18 for the program for any fiscal biennium. The board shall  
19 promulgate rules necessary to administer the program  
20 consistent with this act. The rules shall include  
21 provisions defining the process for applying for monetary  
22 rebates under the program, establishing terms by which a

1 contract under this act shall be formulated and executed  
2 and establishing rebate amounts and payment methods.

3

4 **9-12-411. Definitions.**

5

6 (a) As used in this act:

7

8 (i) "Below-the-line" means the budgeting  
9 component of a film or digital entertainment production  
10 that accounts for costs that are technical in nature, that  
11 do not directly relate to the creative side of a production  
12 and includes all crew positions except for producers,  
13 directors, screenwriters and the principal cast;

14

15 (ii) "Board" means the Wyoming tourism board;

16

17 (iii) "Entity" means the person who is applying  
18 for monetary rebates under the program for a qualified  
19 production;

20

21 (iv) "Program" means the Wyoming film production  
22 incentives program created under this act, and includes  
23 tier 1 or tier 2 of the program as the context requires;

1

2           (v) "Qualified expenditures" mean expenditures  
3 for goods purchased or leased, or services purchased,  
4 leased or employed from a vendor or supplier who is located  
5 in and doing business in this state if the expenditure was  
6 made in this state and was made for a qualified production.  
7 "Qualified expenditures" shall be limited to:

8

9           (A) Rents for real and personal property,  
10 including rents for lodging, located in this state and  
11 required as part of the qualified production;

12

13           (B) Costs for food and beverage purchased  
14 in the state required as part of the qualified production;

15

16           (C) Costs of set construction located in  
17 this state;

18

19           (D) Costs of supplies, materials and  
20 equipment rented or purchased in this state and required as  
21 part of the qualified production; and

22

1                   (E) Below-the-line salaries and employment  
2 benefits for services rendered by Wyoming residents as part  
3 of a qualified production.

4

5                   (vi) "Qualified production" means filmed and  
6 digital entertainment totally or partially produced and  
7 filmed or recorded in this state meeting the criteria  
8 specified under tier 1 or tier 2 of the program under W.S.  
9 9-12-412 and that:

10

11                   (A) Would have widespread public appeal and  
12 encourage the use of the state as a site for film and  
13 digital video productions and services; or

14

15                   (B) Would encourage people to visit the  
16 state of Wyoming.

17

18                   (vii) "Wyoming resident" means any natural  
19 person who is domiciled in the state of Wyoming for not  
20 less than ninety (90) days or who maintains a permanent  
21 place of abode within the state and who has not established  
22 a domicile in any other state, territory or country;

23

1           (viii) "This act" means W.S. 9-12-410 through  
2 9-12-414.

3

4           **9-12-412. Wyoming film production incentives program;**  
5 **eligibility; submission of required information.**

6

7           (a) To the extent funding is available, the board may  
8 contract to provide monetary rebates to any entity engaged  
9 in making a qualified production in this state in  
10 accordance with this act. The program shall be structured  
11 into two (2) rebate tiers as provided by subsection (b) of  
12 this section and an entity shall be eligible to receive  
13 rebates under the program only through one (1) rebate tier  
14 per qualified production. A qualified production shall only  
15 be eligible for rebates under tier 1 or tier 2 of the  
16 program if:

17

18           (i) The entity provides the board with a  
19 completed application, including the information required  
20 under W.S. 9-12-413(a), signed by a person authorized to  
21 bind the entity and certifying that any information  
22 provided to the board has been verified and is correct;

23

1           (ii) The entity seeking the rebates keeps  
2 accurate records and receipts for all qualified  
3 expenditures and on the number of Wyoming residents and  
4 Wyoming students hired for the qualified production, which  
5 shall include payroll records;

6

7           (iii) The entity seeking the rebates develops a  
8 detailed distribution plan for the qualified production  
9 with circulation estimates, which shall be submitted to the  
10 board at the time of application for rebate funds as  
11 provided by this act;

12

13           (iv) The entity remains in good standing with  
14 the department of workforce services under Wyoming  
15 employment security law and the Wyoming worker's  
16 compensation act; and

17

18           (v) The qualified production includes the  
19 branded recognition of Wyoming in a form negotiated by the  
20 board under the terms of the contract entered into with the  
21 entity. The board may by rule provide exceptions to the  
22 requirement imposed under this paragraph.

23

1           (b) Subject to the requirements imposed by subsection  
2 (a) of this section, the board shall administer the two (2)  
3 tiered rebate program as follows:

4

5           (i) Tier 1: The board shall administer a  
6 traditional media incentive program that provides a total  
7 monetary rebate of not more than thirty percent (30%) of  
8 qualified expenditures for any qualified production. Only  
9 full feature films, streaming and television series,  
10 commercials, documentaries, virtual reality products and  
11 multi-media and new media campaigns shall qualify for a  
12 tier 1 rebate. The rebates authorized under this paragraph  
13 shall be subject to the following conditions:

14

15           (A) The base rebate on qualified  
16 expenditures provided for a qualified production under tier  
17 1 shall be fifteen percent (15%) and shall require the  
18 entity to demonstrate:

19

20           (I) That the entity spent not less  
21 than two hundred thousand dollars (\$200,000.00) in  
22 qualified expenditures; and

23

1                   (II) That not less than one million  
2 (1,000,000) viewers are likely to be exposed to the  
3 qualified production upon release as substantiated through  
4 the entity's distribution plan for the qualified  
5 production.

6  
7                   (B) In addition to the fifteen percent  
8 (15%) base rebate provided under subparagraph (A) of this  
9 paragraph, an entity shall qualify for additional rebates  
10 not to exceed the total monetary rebate of thirty percent  
11 (30%) as prescribed by this paragraph in the percentages  
12 specified and under the following conditions:

13  
14                   (I) A five percent (5%) rebate upon  
15 demonstrating that the total number of people employed for  
16 the entity's qualified production is comprised of not less  
17 than sixty percent (60%) Wyoming residents;

18  
19                   (II) A five percent (5%) rebate upon  
20 demonstrating that a qualified production's post production  
21 work was primarily physically completed in Wyoming;

22

1                   (III) A two and one-half percent  
2 (2.5%) rebate upon demonstrating that not less than seven  
3 million five hundred thousand (7,500,000) viewers are  
4 likely to be exposed to the qualified production upon  
5 release as substantiated through the entity's distribution  
6 plan for the qualified production; and

7  
8                   (IV) A two and one-half percent (2.5%)  
9 rebate upon demonstrating that not less than ten percent  
10 (10%) of the qualified production's crew were Wyoming  
11 resident veterans of the armed forces of the United States  
12 or Wyoming students sixteen (16) years of age or older. A  
13 Wyoming student shall not be required to also be a Wyoming  
14 resident under this subdivision.

15  
16                   (ii) Tier 2: The board shall administer an  
17 alternative media incentive program that provides a total  
18 monetary rebate of not more than fifteen percent (15%) of  
19 qualified expenditures for any qualified production. Only  
20 commercials, infomercials, documentaries, short films,  
21 webisodes, video games, music videos, content-based mobile  
22 apps, virtual reality products, multi-media and new media  
23 campaigns, visual effects and standalone post-production

1 work may qualify for a tier 2 rebate. The rebate authorized  
2 under this paragraph shall be subject to the following  
3 conditions:

4

5 (A) The base rebate on qualified  
6 expenditures provided for a qualified production under tier  
7 2 shall be ten percent (10%) and shall require the entity  
8 to demonstrate:

9

10 (I) That the entity spent not less  
11 than fifty thousand dollars (\$50,000.00) in qualified  
12 expenditures; and

13

14 (II) That not less than sixty percent  
15 (60%) of the production's crew were Wyoming residents.

16

17 (B) In addition to the ten percent (10%)  
18 base rebate provided under subparagraph (A) of this  
19 paragraph, an entity shall qualify for an additional five  
20 percent (5%) rebate, not to exceed the total monetary  
21 rebate of fifteen percent (15%) as prescribed under this  
22 paragraph, upon demonstrating to the board that the  
23 qualified production involves a Wyoming storyline or theme.

1

2           **9-12-413. Wyoming film production incentives program;**  
3 **application procedure; audit requirements.**

4

5           (a) An entity may apply for a rebate on a qualified  
6 production under tier 1 or tier 2 of the program at times  
7 and on forms provided by the board. As part of the  
8 application process, the entity shall provide:

9

10           (i) A copy of the script or a synopsis for the  
11 qualified production;

12

13           (ii) A comprehensive list of all qualified  
14 expenditures for which the entity intends to seek rebates  
15 under tier 1 or tier 2 of the program for the qualified  
16 production. The entity shall include the following  
17 information as part of the list:

18

19           (A) The total dollar amount to be spent in  
20 Wyoming including all expenditures on labor;

21

22           (B) The total in-state and out-of-state  
23 below-the-line payroll figures;

1

2 (C) The total number of crew members to be  
3 hired that are Wyoming residents, Wyoming resident veterans  
4 of the armed forces of the United States or Wyoming  
5 students sixteen (16) years of age or older;

6

7 (D) The average crew size per day for  
8 production preparation and shooting;

9

10 (E) The scheduled dates on which production  
11 preparation will occur and the total number of preparation  
12 days;

13

14 (F) The scheduled dates on which production  
15 shooting will occur and the total number of days for  
16 production shooting;

17

18 (G) A detailed list of all Wyoming film  
19 locations used for the qualified production, including all  
20 cities or towns.

21

22 (iii) Proof from the department of workforce  
23 services that the entity is in good standing under Wyoming

1 employment security law and the Wyoming worker's  
2 compensation act;

3

4 (iv) A copy of the entity's most recent Internal  
5 Revenue Service Form W9; and

6

7 (v) Any other information as specified by rule  
8 of the board.

9

10 (b) No rebates on qualified expenditures under tier 1  
11 or tier 2 of the program shall be made by the board unless:

12

13 (i) The board has approved the entity's  
14 application in accordance with W.S. 9-12-412(a)(i) and the  
15 rules of the board;

16

17 (ii) The qualified production is complete and  
18 substantially all contractual commitments made to the board  
19 have been fulfilled in accordance with the contract. If a  
20 qualified production is not completed according to a  
21 reasonable schedule as provided in the contract, the  
22 contract shall be terminated; and

23

1           (iii) The board has completed an audit of the  
2 entity's qualified expenditures to ensure compliance with  
3 this act and the rules of the board.

4

5           **9-12-414. Wyoming film production incentives program;**  
6 **reporting; fraudulent claims.**

7

8           (a) Beginning with its 2024 biennial budget request  
9 submitted under W.S. 9-2-1013, the board shall include a  
10 report on expenditures under this act for each the  
11 immediately preceding two (2) fiscal years. The reports  
12 shall include an explanation of the benefits to the state  
13 from the expenditure of funds and for the rebates  
14 authorized by this act.

15

16           (b) An entity that obtains payment under this act  
17 through a claim that is fraudulent is liable for  
18 reimbursement to the board equal to three (3) times the  
19 amount paid and for all reasonable costs incurred by the  
20 state in investigating the fraudulent claim. The amounts  
21 due under this subsection are in addition to any criminal  
22 penalty for which the entity is liable for the same acts.

23

1           **Section 2.** W.S. 9-12-1002(a)(iv) is amended to read:

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3           **9-12-1002. General powers and duties of the board;**  
4 **rulemaking authority.**

5

6           (a) The board shall be responsible for implementing  
7 the tourism program and functions assigned to the Wyoming  
8 business council under the Wyoming Economic Development  
9 Act, including the expenditure of all funds appropriated  
10 for the tourism program and shall:

11

12                   (iv) Administer the Wyoming film industry  
13 financial incentive production incentives program as  
14 provided in W.S. ~~9-12-402 through 9-12-406~~ 9-12-410 through  
15 9-12-414.

16

17           **Section 3.** There is appropriated three million  
18 dollars (\$3,000,000.00) from the Wyoming tourism reserve  
19 and projects account created by W.S. 39-15-111(p)(i)(B) to  
20 the Wyoming tourism board for the purposes of administering  
21 this act and making the rebate payments authorized by this  
22 act. This appropriation shall not be transferred or  
23 expended for any other purpose and any unexpended,

