

STATE OF OKLAHOMA

2nd Session of the 50th Legislature (2006)

HOUSE BILL 2989

By: Shumate and Dorman

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2001, Section 3623, as amended by Section 1, Chapter 203, O.S.L. 2002 (68 O.S. Supp. 2005, Section 3623), which relates to the Compete with Canada Film Act; clarifying statutory language; providing an effective date; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 2001, Section 3623, as amended by Section 1, Chapter 203, O.S.L. 2002 (68 O.S. Supp. 2005, Section 3623), is amended to read as follows:

Section 3623. As used in the Compete with Canada Film Act:

1. "Expenditure" or "production cost" includes but is not limited to:

- a. wages or salaries of persons who are residents of ~~this state~~ Oklahoma and who have earned income from working on a film in this state, including payments to personal services corporations with respect to the services of qualified performing artists, as determined under Section 62(a)(A) of the Internal Revenue Code,
- b. the cost of construction and operations, wardrobe, accessories and related services,
- c. the cost of photography, sound synchronization, lighting and related services,

- d. the cost of editing and related services,
- e. rental of facilities and equipment, and
- f. other direct costs of producing a film;

2. "Film" means a professional single media, multimedia program or feature, which is not child pornography as defined in subsection A of Section 1024.1 of Title 21 of the Oklahoma Statutes or obscene material as defined in paragraph 1 of subsection B of Section 1024.1 of Title 21 of the Oklahoma Statutes, including but not limited to, national advertising messages that are broadcast on a national affiliate or cable network, fixed on film or digital video, which can be viewed or reproduced and which is exhibited in theaters, licensed for exhibition by individual television stations, groups of stations, networks, cable television stations or other means or licensed for home viewing markets; and

3. "Production company" means a person who produces film for exhibition in theaters, on television or elsewhere.

SECTION 2. This act shall become effective July 1, 2006.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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