

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 SUBCOMMITTEE RECOMMENDATION  
4 FOR

5 HOUSE BILL NO. 4215

6 By: Staires

7  
8 SUBCOMMITTEE RECOMMENDATION

9 An Act relating to revenue and taxation; amending 68  
10 O.S. 2021, Section 3634, which relates to the Filmed  
11 in Oklahoma Act of 2021; modifying provisions related  
12 to expenditure requirements for incentive  
13 eligibility; providing an effective date; and  
14 declaring an emergency.

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

17 SECTION 1. AMENDATORY 68 O.S. 2021, Section 3634, is  
18 amended to read as follows:

19 Section 3634. A. The total amount of rebate payments  
20 conditionally pre-qualified by the Department of Commerce each  
21 fiscal year with respect to any of the incentives authorized  
22 pursuant to this act shall not exceed Thirty Million Dollars  
23 (\$30,000,000.00). Projects not conditionally pre-qualified for  
24 rebate payments due to the limitations provided in this section may

1 be conditionally pre-qualified by the Department in subsequent  
2 fiscal years.

3 B. The amount of rebate payments conditionally pre-qualified by  
4 the Department of Commerce each fiscal year with respect to any of  
5 the incentives authorized pursuant to this act shall not exceed:

6 1. Seven Million Five Hundred Thousand Dollars (\$7,500,000.00)  
7 for production projects with total expenditures of less than Seven  
8 Million Five Hundred Thousand Dollars (\$7,500,000.00); and

9 2. Twenty-two Million Five Hundred Thousand Dollars  
10 (\$22,500,000.00) for production projects with total expenditures of  
11 Seven Million Five Hundred Thousand Dollars (\$7,500,000.00) or more.

12 C. A production project shall have total expenditures of Fifty  
13 Thousand Dollars (\$50,000.00) or more to be eligible for the rebate  
14 payments provided in this act or Twenty Thousand Dollars  
15 (\$20,000.00) for projects filmed outside this state as provided for  
16 in Section 3636 of this title.

17 D. In any fiscal year if the amount of rebate payments  
18 conditionally pre-qualified by the Department of Commerce are less  
19 than the limitations provided in this section, the excess rebate  
20 payments not utilized shall be added to subsequent fiscal year's  
21 limitation.

22 SECTION 2. This act shall become effective July 1, 2026.

23 SECTION 3. It being immediately necessary for the preservation  
24 of the public peace, health or safety, an emergency is hereby

1 declared to exist, by reason whereof this act shall take effect and  
2 be in full force from and after its passage and approval.

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