

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 4476

By: Deck

AS INTRODUCED

An Act relating to economic development; enacting the Community Music Infrastructure and Events Development Act; making findings; defining terms; establishing program within the Oklahoma Film + Music Office; stating purpose of program; creating tracks within program; describing program tracks; prescribing required expenditure and cost amounts; authorizing use of program funds; prescribing authorized use of funds; providing for optional outcome-based awards; providing for allocation of income tax revenues; providing for state contribution percentages; providing for priority of certain applications related to population; providing for enhanced scoring based on Oklahoma Main Street Program; providing for collaboration with Oklahoma Department of Career and Technology Education; requiring annual reports; authorizing Oklahoma Film + Music Office to adopt administrative rules; prescribing fiscal year limits; creating the Community Music Infrastructure and Events Development Revolving Fund; providing for authorized revenue sources; providing for expenditures from fund; amending 68 O.S. 2021, Section 2352, which relate to apportionment of income tax; providing for apportionment to Community Music Infrastructure and Events Development Revolving Fund; providing for codification; providing an effective date; and declaring an emergency.

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

1 SECTION 1. NEW LAW A new section of law to be codified
2 in the Oklahoma Statutes as Section 2236-1 of Title 74, unless there
3 is created a duplication in numbering, reads as follows:

4 This act shall be known and may be cited as the "Community Music
5 Infrastructure and Events Development Act".

6 SECTION 2. NEW LAW A new section of law to be codified
7 in the Oklahoma Statutes as Section 2236-2 of Title 74, unless there
8 is created a duplication in numbering, reads as follows:

9 The purpose of this act shall be to establish a comprehensive
10 program that supports both permanent music infrastructure and
11 community-based music festivals.

12 SECTION 3. NEW LAW A new section of law to be codified
13 in the Oklahoma Statutes as Section 2236-3 of Title 74, unless there
14 is created a duplication in numbering, reads as follows:

15 The Legislature finds:

16 1. Music venues, rehearsal facilities, cultural districts, and
17 event spaces are essential components of Oklahoma's economy and
18 support the development of small businesses and skilled technical
19 workers;

20 2. Locally produced music festivals activate communities,
21 stimulate tourism, enhance economic vitality and promote Oklahoma as
22 a destination for music;

23 3. Many Oklahoma communities lack year-round music
24 infrastructure necessary to support sustainable programming; and

1 4. Strengthening music infrastructure and festival capacity
2 will improve workforce readiness in sound engineering, lighting,
3 stage production, safety, hospitality, and event management.

4 SECTION 4. NEW LAW A new section of law to be codified
5 in the Oklahoma Statutes as Section 2236-4 of Title 74, unless there
6 is created a duplication in numbering, reads as follows:

7 As used in this act:

8 1. "Community music infrastructure" means permanent or semi-
9 permanent facilities, structures, equipment, or improvements that
10 support music performance, rehearsal, or community music activity;

11 2. "Eligible applicant" includes municipalities, counties,
12 tribal nations, nonprofit organizations, Main Street programs, arts
13 councils, or privately operated venues or festival organizations
14 partnered with a nonprofit or public entity;

15 3. "Festival" or "music festival" means a community-organized
16 musical event presented over one or more consecutive days that
17 includes live music components and is open to the public;

18 4. "Main Street community" means any community participating in
19 the Oklahoma Main Street Program administered by Oklahoma Main
20 Street within the Department of Commerce;

21 5. "Music venue" means an independently operated facility that
22 hosts live music performances on a regular basis;

23 6. "Office" means the Oklahoma Film + Music Office (OF+MO)
24 within the Department of Commerce;

1 7. "Rehearsal space" means any facility that may be
2 acoustically treated, used for music creation, practice, or
3 education available to the public;

4 8. Rural community means a city or town or area having a
5 population not in excess of twenty-five thousand (25,000) persons.

6 SECTION 5. NEW LAW A new section of law to be codified
7 in the Oklahoma Statutes as Section 2236-5 of Title 74, unless there
8 is created a duplication in numbering, reads as follows:

9 A. The Community Music Infrastructure and Events Development
10 Program is hereby established within the Oklahoma Film + Music
11 Office.

12 B. The purpose of the program is to:

13 1. Develop, expand, and preserve year-round community music
14 infrastructure;

15 2. Support community-produced music festivals;

16 3. Improve workforce development opportunities through
17 partnerships with educational institutions and Oklahoma CareerTech;

18 4. Activate public spaces, Main Street districts, and tourism
19 destinations through music; and

20 5. Expand performance opportunities for Oklahoma musicians.

21 SECTION 6. NEW LAW A new section of law to be codified
22 in the Oklahoma Statutes as Section 2236-6 of Title 74, unless there
23 is created a duplication in numbering, reads as follows:

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1 The Community Music Infrastructure Program shall consist of two
2 tracks as follows:

3 1. Track A: Community Music Infrastructure Awards

4 For Track A, the Office shall ensure projects are capital
5 worthy, not cosmetic and shall exclude from consideration projects
6 that should be handled privately and for nonqualified applicants to
7 encourage to acquire financing from other sources.

8 For Track A, the Office shall also confirm construction or
9 renovation costs, permanent equipment, (sound, lighting, staging),
10 Americans with Disabilities Act compliance and safety upgrades and
11 the use of professional labor and materials.

12 2. Track B: Community Music Festivals

13 For Track B, the Office shall confirm that the event has market
14 viability to prevent funding of small, informal gatherings, and to
15 ensure that the minimum festival budget is in alignment with the
16 concept of a twenty percent (20%) award.

17 The Office shall verify artist fees, production and staging
18 costs, security costs, logistics and permitting, market and
19 promotion, workforce or Higher Education/CareerTech engagement.

20 SECTION 7. NEW LAW A new section of law to be codified
21 in the Oklahoma Statutes as Section 2236-7 of Title 74, unless there
22 is created a duplication in numbering, reads as follows:

1 A. In order to be eligible for funding in Track A, the project
2 must have a minimum cost of at least Fifty Thousand Dollars
3 (\$50,000.00).

4 B. A project located in a rural community shall have a minimum
5 project cost of Twenty-five Thousand Dollars (\$25,000.00).

6 C. Awards pursuant to the provisions of this section may be
7 used for, but not limited to:

8 1. Capital improvements to music venues or community
9 facilities;

10 2. Electrical, plumbing, HVAC, or structural upgrades;

11 3. ADA accessibility improvements;

12 4. Safety and compliance measures, including fire suppression
13 and crowd-management systems;

14 5. Soundproofing and acoustic treatment;

15 6. Permanent staging, lighting, or audiovisual systems;

16 7. Conversion of public or underutilized buildings into music-
17 use facilities;

18 8. Rehearsal space creation or enhancement;

19 9. Permanent equipment inventory to be shared by community
20 festivals or venues; and

21 10. Infrastructure improvements in parks, Main Street
22 districts, or tourism areas.

1 SECTION 8. NEW LAW A new section of law to be codified

2 in the Oklahoma Statutes as Section 2236-8 of Title 74, unless there
3 is created a duplication in numbering, reads as follows:

4 Track B – Community Music Festivals Awards

5 A. In order to be eligible for funding in Track B, the
6 project/festival must have a minimum cost of at least Fifty Thousand
7 Dollars (\$50,000.00).

8 B. A festival held in a rural community shall have a minimum
9 festival budget of Twenty-five Thousand Dollars (\$25,000.00).

10 C. Awards pursuant to the provisions of this section may be
11 used for, but not limited to:

12 1. Development or expansion of community music festivals;

13 2. Temporary festival infrastructure that complements permanent
14 assets;

15 3. Workforce training in partnership with CareerTech or Higher
16 Education (audio, lighting, staging, event management);

17 4. Festival safety planning, ADA accommodations, and
18 accessibility improvements;

19 5. Event equipment rentals or site preparation; and

20 6. Artists, directors, managers, crew and staff.

21 SECTION 9. NEW LAW A new section of law to be codified

22 in the Oklahoma Statutes as Section 2236-10 of Title 74, unless
23 there is created a duplication in numbering, reads as follows:

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1 A. The revenue apportioned to the Community Music
2 Infrastructure and Events Development Revolving Fund pursuant to
3 Section 2352 of Title 68 of the Oklahoma Statutes shall be allocated
4 by the Oklahoma Film + Music Office as follows each fiscal year:

5 1. Track A (Infrastructure): Three Million Dollars
6 (\$3,000,000.00); and

7 2. Track B (Festivals/Events): Two Million Dollars
8 (\$2,000,000.00).

9 B. The maximum awards per applicant shall be as follows:

10 1. Track A: One Hundred Thousand Dollars (\$100,000.00) per
11 project; and

12 2. Track B: One Hundred Thousand Dollars (\$100,000.00) per
13 project.

14 SECTION 10. NEW LAW A new section of law to be codified
15 in the Oklahoma Statutes as Section 2236-11 of Title 74, unless
16 there is created a duplication in numbering, reads as follows:

17 State Contribution Percentages:

18 1. Track A: twenty percent (20%) of total project cost; and

19 2. Track B: twenty percent (20%) of eligible festival costs.

20 SECTION 11. NEW LAW A new section of law to be codified
21 in the Oklahoma Statutes as Section 2236-12 of Title 74, unless
22 there is created a duplication in numbering, reads as follows:

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1 A. Applications from communities with populations less than
2 twenty-five thousand (25,000) persons shall receive priority
3 consideration.

4 B. Projects located within or benefiting an Oklahoma Main
5 Street district shall receive enhanced scoring.

6 C. Existing music festivals shall receive priority
7 consideration.

8 SECTION 12. NEW LAW A new section of law to be codified
9 in the Oklahoma Statutes as Section 2236-13 of Title 74, unless
10 there is created a duplication in numbering, reads as follows:

11 The Office and the applicant shall collaborate with Oklahoma
12 CareerTech or Higher Education to develop and deliver workforce
13 training aligned with, but not limited to:

- 14 1. Audio engineering;
- 15 2. Lighting design;
- 16 3. Stagecraft and rigging;
- 17 4. Event operations;
- 18 5. Hospitality and tourism services; and
- 19 6. Safety and crowd management.

20 SECTION 13. NEW LAW A new section of law to be codified
21 in the Oklahoma Statutes as Section 2236-14 of Title 74, unless
22 there is created a duplication in numbering, reads as follows:

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1 The Office shall submit an annual report to the Governor,
2 President Pro Tempore of the Oklahoma State Senate, and Speaker of
3 the Oklahoma House of Representatives that includes:

- 4 1. Number, type, and location of funded projects;
- 5 2. Infrastructure improvements completed;
- 6 3. Festivals or events activated;
- 7 4. Economic impact metrics;
- 8 5. Workforce development outcomes; and
- 9 6. Participation of Oklahoma musicians and vendors.

10 SECTION 14. NEW LAW A new section of law to be codified
11 in the Oklahoma Statutes as Section 2236-15 of Title 74, unless
12 there is created a duplication in numbering, reads as follows:

13 A. The Oklahoma Film + Music Office is authorized to:

- 14 1. Develop rules, scoring criteria, and evaluation processes;
- 15 2. Establish award grant cycles and reporting requirements; and
- 16 3. Adopt rules necessary for implementation of this act

17 pursuant to the Administrative Procedures Act.

18 SECTION 15. NEW LAW A new section of law to be codified
19 in the Oklahoma Statutes as Section 2236-16 of Title 74, unless
20 there is created a duplication in numbering, reads as follows:

21 The total amount of awards qualified by the Department of
22 Commerce each fiscal year with respect to any of the incentives
23 authorized pursuant to this act shall not exceed Five Million
24 Dollars (\$5,000,000.00). In any fiscal year, if the amount of

1 awards are less than the limitation provided, the excess rebate
2 payments not utilized shall be added to subsequent fiscal year's
3 limitations.

4 SECTION 16. NEW LAW A new section of law to be codified
5 in the Oklahoma Statutes as Section 2236-17 of Title 74, unless
6 there is created a duplication in numbering, reads as follows:

7 There is hereby created in the State Treasury a revolving fund
8 for the Oklahoma Film + Music Office to be designated the "Community
9 Music Infrastructure and Events Development Revolving Fund". The
10 fund shall be a continuing fund, not subject to fiscal year
11 limitations, and shall consist of income tax revenue apportioned
12 pursuant to Section 2352 of Title 68 of the Oklahoma Statutes, all
13 monies received by the Oklahoma Department of Commerce from any
14 public or private donations, contributions and gifts received for
15 the benefit of the fund, and any amounts appropriated by the
16 Oklahoma Legislature. All monies accruing to the credit of said
17 fund are hereby appropriated and may be budgeted and expended by the
18 Oklahoma Department of Commerce for the purposes of implementing
19 this act. Expenditures from said fund shall be made upon warrants
20 issued by the State Treasurer against claims filed as prescribed by
21 law with the Director of the Office of Management and Enterprise
22 Services for approval and payment.

23 SECTION 17. AMENDATORY 68 O.S. 2021, Section 2352, is
24 amended to read as follows:

1 Section 2352. It is hereby declared to be the purpose of
2 Section 2351 et seq. of this title to provide revenue for general
3 governmental functions of state government; and, for that purpose
4 and to that end, it is expressly declared that the revenue derived
5 herefrom and penalties and interest thereon, subject to the
6 apportionment requirements for the Rebuilding Oklahoma Access and
7 Driver Safety Fund, the Oklahoma Tourism and Passenger Rail
8 Revolving Fund, the Public Transit Revolving Fund and the Education
9 Reform Revolving Fund, and the Community Music Infrastructure and
10 Events Development Revolving Fund, to be derived from income tax
11 revenue that would otherwise be apportioned to the General Revenue
12 Fund as provided by Section 1521 of Title 69 of the Oklahoma
13 Statutes, subject to the apportionment requirements for the Oklahoma
14 Tax Commission and Office of Management and Enterprise Services
15 Joint Computer Enhancement Fund provided by Section 265 of this
16 title, and subject to the apportionment requirements for the
17 Oklahoma State Capitol Building Repair and Restoration Fund provided
18 by Section 19 of Title 73 of the Oklahoma Statutes, shall be
19 distributed as follows:

20 1. For the fiscal year beginning July 1, 2002, the first Five
21 Million Eight Hundred Thousand Dollars (\$5,800,000.00) of revenue
22 derived pursuant to the provisions of subsections A, B and E of
23 Section 2355 of this title shall be apportioned to the Education
24 Reform Revolving Fund. For the fiscal year beginning July 1, 2026,

1 and for each fiscal year thereafter, the next Five Million Dollars
2 (\$5,000,000.00) of income tax revenue derived from individual income
3 tax shall be apportioned to the Community Music Infrastructure and
4 Events Development Revolving Fund. The remainder of such revenue
5 for the fiscal year beginning July 1, 2002, and all such revenue for
6 each fiscal year thereafter shall be apportioned monthly as follows:

- 7 a. the following amounts shall be paid to the State
8 Treasurer to be placed to the credit of the General
9 Revenue Fund of the state for such fiscal year for the
10 support of the state government to be paid out only
11 pursuant to appropriation by the Legislature:

Fiscal Year	Amount
FY 2003 and FY 2004	87.12%
FY 2005	86.91%
FY 2006	86.66%
FY 2007	86.16%
FY 2008 through FY 2022	85.66%
FY 2023 through FY 2027	85.41%
FY 2028 and each fiscal year thereafter	85.66%

20 Of the funds apportioned to the General Revenue Fund
21 pursuant to this subparagraph, until the expiration of
22 the Filmed in Oklahoma Act of 2021 as provided in
23 Section 11 of this act, Thirty Million Dollars
24 (\$30,000,000.00) shall be transferred to the Oklahoma

1 Tax Commission for deposit in the Filmed in Oklahoma
2 Program Revolving Fund,

3 b. the following amounts shall be paid to the State
4 Treasurer to be placed to the credit of the Education
5 Reform Revolving Fund of the State Department of
6 Education:

7 (1) for FY 2003 through FY 2020, eight and thirty-
8 four one-hundredths percent (8.34%),

9 (2) for FY 2021:

10 (a) for the month beginning July 1, 2020,
11 through the month ending August 31, 2020,
12 eight and thirty-four one-hundredths percent
13 (8.34%), and

14 (b) for the month beginning September 1, 2020,
15 through the month ending June 30, 2021, nine
16 and eighty-four one-hundredths percent
17 (9.84%),

18 (3) for FY 2022 and each fiscal year thereafter,
19 eight and thirty-four one-hundredths percent
20 (8.34%) shall be paid to the State Treasurer to
21 be placed to the credit of the Education Reform
22 Revolving Fund,
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c. the following amounts shall be paid to the State
Treasurer to be placed to the credit of the Teachers'
Retirement System Dedicated Revenue Revolving Fund:

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%
FY 2005	3.75%
FY 2006	4.0%
FY 2007	4.5%
FY 2008 through FY 2020	5.0%
FY 2021:	
(1) for the month beginning July 1, 2020, through the month ending August 31, 2020	5.0%
(2) for the month beginning September 1, 2020, through the month ending June 30, 2021	3.5%
FY 2022	5.0%
FY 2023 through FY 2027	5.25%
FY 2028 and each fiscal year thereafter	5.0%

d. for FY 2003 and each fiscal year thereafter, one percent (1%) shall be placed to the credit of the Ad Valorem Reimbursement Fund;

2. Beginning July 1, 2003, for any period of time as certified by the Oklahoma Development Finance Authority and the Oklahoma Department of Commerce to be necessary for the repayment of obligations issued by the Oklahoma Development Finance Authority pursuant to Section 3654 of this title if the other sources of revenue paid to or apportioned to the Quality Jobs Program Incentive Leverage Fund are not adequate including the proceeds from payment pursuant to the guaranty required by subsection M of Section 3654 of this title, an amount certified by the Oklahoma Development Finance Authority to the Oklahoma Tax Commission shall be apportioned to the Quality Jobs Program Incentive Leverage Fund before any other apportionments are made as otherwise authorized by this paragraph. The Oklahoma Development Finance Authority shall certify to the Oklahoma Tax Commission the time as of which the revenue authorized for apportionment pursuant to this paragraph is no longer required. After the certification, the revenue derived from the income tax shall be apportioned in the manner otherwise provided by this section. Except as otherwise provided by this paragraph, for the fiscal year beginning July 1, 2002, the first Forty-one Million One Hundred Ninety Thousand Eight Hundred Dollars (\$41,190,800.00) of revenue derived pursuant to the provisions of subsections D and E of

1 Section 2355 of this title shall be apportioned to the Education
2 Reform Revolving Fund. The remainder of such revenue for the fiscal
3 year beginning July 1, 2002, and all such revenue for each fiscal
4 year thereafter, subject to the apportionment requirements for the
5 Oklahoma Tax Commission and Office of Management and Enterprise
6 Services Joint Computer Enhancement Fund provided by Section 265 of
7 this title, shall be apportioned monthly as follows:

- 8 a. the following amounts shall be paid to the State
9 Treasurer to be placed to the credit of the General
10 Revenue Fund of the state for such fiscal year for the
11 support of the state government to be paid out only
12 pursuant to appropriation by the Legislature:

Fiscal Year	Amount
FY 2003 and FY 2004	78.96%
FY 2005	78.75%
FY 2006	78.50%
FY 2007	78.0%

- 18 (1) (a) FY 2018 through FY 2022
19 until the apportionment to
20 the General Revenue Fund
21 equals the moving five-
22 year average amount for
23 corporate income tax as
24

prescribed by paragraph 3
of this section 77.50%

(b) FY 2023 through FY 2027
until the apportionment to
the General Revenue Fund
equals the moving five-
year average amount for
corporate income tax as
prescribed by paragraph 3
of this section 77.25%

(c) FY 2028 and each fiscal
year thereafter until the
apportionment to the
General Revenue Fund
equals the moving five-
year average amount for
corporate income tax as
prescribed by paragraph 3
of this section 77.50%

(2) there shall be apportioned from the tax levy
imposed on corporate income tax to the Revenue
Stabilization Fund created by Section 34.102 of
Title 62 of the Oklahoma Statutes, or to the
Constitutional Reserve Fund, as provided by

Section 34.102 of Title 62 of the Oklahoma Statutes, the amount of revenue, if any, which exceeds the moving five-year average amount as defined pursuant to paragraph 3 of this section,

b. the following amounts shall be paid to the State Treasurer to be placed to the credit of the Education Reform Revolving Fund of the State Department of Education:

(1) for FY 2003 through FY 2020, sixteen and five-tenths percent (16.5%),

(2) for FY 2021:

(a) for the month beginning July 1, 2020, through the month ending August 31, 2020, sixteen and five-tenths percent (16.5%), and

(b) for the month beginning September 1, 2020, through the month ending June 30, 2021, eighteen percent (18%),

(3) for FY 2022, and each fiscal year thereafter, sixteen and five-tenths percent (16.5%),

c. the following amounts shall be paid to the State Treasurer to be placed to the credit of the Teachers' Retirement System Dedicated Revenue Revolving Fund:

Fiscal Year	Amount
FY 2003 and FY 2004	3.54%

1	FY 2005	3.75%
2	FY 2006	4.0%
3	FY 2007	4.5%
4	FY 2008 through FY 2020	5.0%
5	FY 2021:	
6	(1) for the month beginning	
7	July 1, 2020, through	
8	the month ending August	
9	31, 2020	5.0%
10	(2) for the month beginning	
11	September 1, 2020,	
12	through the month ending	
13	June 30, 2021	3.5%
14	FY 2022	5.0%
15	FY 2023 through FY 2027	5.25%
16	FY 2028 and each fiscal	
17	year thereafter	5.0%
18	d. for FY 2003 and each fiscal year thereafter, one	
19	percent (1%) shall be placed to the credit of the Ad	
20	Valorem Reimbursement Fund; and	

21 3. "Moving five-year average for corporate income tax" means,
22 for purposes of the apportionments prescribed by this section, the
23 amount of income tax on corporations, as determined by the State
24

1 Board of Equalization in the manner prescribed by Section 34.103 of
2 Title 62 of the Oklahoma Statutes.

3 SECTION 18. This act shall become effective July 1, 2026.

4 SECTION 19. It being immediately necessary for the preservation
5 of the public peace, health or safety, an emergency is hereby
6 declared to exist, by reason whereof this act shall take effect and
7 be in full force from and after its passage and approval.

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