

**BILL SUMMARY**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB2374</b>
<b>Version:</b>	<b>SUBPCS1</b>
<b>Request Number:</b>	<b>12333</b>
<b>Author:</b>	<b>Rep. Hill</b>
<b>Date:</b>	<b>2/17/2025</b>
<b>Impact:</b>	<b>Please see previous summary of this measure</b>

**Research Analysis**

The proposed subcommittee substitute for HB2374 amends numerous provisions of the Filmed in Oklahoma Act of 2021 by:

- removing the salary restriction for above-the-line personnel and removing the exclusion of above-the-line personnel from the definition of *crew*;
- adding animation, commercials, documentaries, feature films, game shows, pilots, reality television, scripted television and talk shows to the definition of *film*;
- adding a definition for *live audience episodic television* and *loan-out corporation*;
- requiring loan-out company employees to pay state income tax on services performed in Oklahoma;
- requiring production projects to have at least \$20,000 in expenditures for projects filmed out-of-state to qualify for rebate payments;
- modifying the incentive structure by creating a minimum 20 percent rebate of on qualified production expenditures;
- requiring post-production expenditures to exceeds \$20,000 in order to the claim the additional 2 percent incentive for post-production expenses;
- clarifying that the apprentice requirements are based on the amount of Oklahoma expenditures; and
- requiring the program to designate \$35,000 from the top tier to pay for economic impact reviews of the program.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

**Other Considerations**

None.