

**Senate Fiscal Summary**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature



**House Bill 2110**

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<b>Version:</b>	<b>ENGR</b>
<b>Agency:</b>	<b>Oklahoma Department of Commerce; Oklahoma Tax Commission</b>
<b>Senate Author:</b>	<b>Coleman</b>
<b>House Author:</b>	<b>Osburn</b>
<b>FY'26 Impact:</b>	<b>\$0</b>
<b>Full Year Impact:</b>	<b>\$0</b>

**Bill Summary and  
Fiscal Analysis:**

HB2110 creates the Bringing Sitcoms Home from Hollywood Pilot Program Act and establishes an incentive rebate program for live audience episodic series that are filmed or produced in Oklahoma, outlines the incentive structure and a list of qualified activities that can be accomplished to increase the incentive percentage. The Oklahoma Department of Commerce Film and Music Office is to administer payments, and the Oklahoma Tax Commission is to issue payments to eligible production companies. The program is limited to \$10,000,000 in funding each fiscal year and will sunset on July 1, 2032. The proposal creates the Bringing Sitcoms Home from Hollywood Pilot Program Revolving Fund and does not appropriate any monies to the fund.

The Oklahoma Tax Commission estimates no revenue impact on the collection of income tax to the state. The Department of Commerce shares that there is no fiscal impact to the agency,

Fiscal impact provided by Senate fiscal staff.