

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 3348

By: Williams

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2021, Section 3624, as amended by Section 47, Chapter 228, O.S.L. 2022 (68 O.S. Supp. 2025, Section 3624), which relates to the Oklahoma Film Enhancement Rebate Program; modifying eligibility requirements for rebate program; providing eligibility of rebate program for faith-based films based upon production costs; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2021, Section 3624, as amended by Section 47, Chapter 228, O.S.L. 2022 (68 O.S. Supp. 2025, Section 3624), is amended to read as follows:

Section 3624. A. There is hereby created the Oklahoma Film Enhancement Rebate Program. A rebate in the amount of up to seventeen percent (17%) of documented expenditures made in Oklahoma directly attributable to the production of a film, television production, or television commercial, as defined in Section 3623 of this title, in this state, may be paid to the production company

1 responsible for the production. Provided, for documented  
2 expenditures made after July 1, 2009, the rebate amount shall be  
3 thirty-five percent (35%), except as provided in subsection B of  
4 this section.

5 B. The amount of rebate paid to the production company as  
6 provided for in subsection A of this section shall be increased by  
7 an additional two percent (2%) of documented expenditures if a  
8 production company spends at least Twenty Thousand Dollars  
9 (\$20,000.00) for the use of music created by an Oklahoma resident  
10 that is recorded in Oklahoma or for the cost of recording songs or  
11 music in Oklahoma for use in the production.

12 C. The rebate program shall be administered by the Oklahoma  
13 Film and Music Office within the Oklahoma Department of Commerce and  
14 the Oklahoma Tax Commission, as provided in the Compete with Canada  
15 Film Act.

16 D. To be eligible for a rebate payment:

17 1. The production company responsible for a film, television  
18 production, or television commercial, as defined in Section 3623 of  
19 this title, made in this state shall submit documentation to the  
20 Oklahoma Film and Music Office of the amount of wages paid for  
21 employment in this state to residents of this state directly  
22 relating to the production and the amount of other production costs  
23 incurred in this state directly relating to the production;  
24

1        2. The production company has filed or will file any Oklahoma  
2 tax return or tax document which may be required by law;

3        3. Except major studio productions, the production company  
4 shall provide the name of the completion guarantor and a copy of the  
5 bond guaranteeing the completion of the project or if a film has not  
6 secured a completion bond, the production company shall provide  
7 evidence that all Oklahoma crew and local vendors have been paid and  
8 there are no liens against the production company pending in the  
9 state;

10       4. The minimum budget for the film shall be Fifty Thousand  
11 Dollars (\$50,000.00) of which not less than Twenty-five Thousand  
12 Dollars (\$25,000.00) shall be expended in this state; provided,  
13 however, productions of faith-based films, as defined by the  
14 Oklahoma Film and Music Office, with total production costs of Two  
15 Million Dollars (\$2,000,000.00) or less shall be eligible for the  
16 rebate program notwithstanding any minimum budget requirements;

17       5. The production company shall provide evidence of financing  
18 for production prior to the commencement of principal photography;  
19 and

20       6. The production company shall provide evidence of a  
21 certificate of general liability insurance with a minimum coverage  
22 of One Million Dollars (\$1,000,000.00) and a workers' compensation  
23 policy pursuant to state law, which shall include coverage of  
24 employer's liability.

1 E. A production company shall not be eligible to receive both a  
2 rebate payment pursuant to the provisions of Section 3621 et seq. of  
3 this title and an exemption from sales taxes pursuant to the  
4 provisions of paragraph 23 of Section 1357 of this title. If a  
5 production company has received such an exemption from sales taxes  
6 and submits a claim for rebate pursuant to the provisions of the  
7 Compete with Canada Film Act, the company shall be required to fully  
8 repay the amount of the exemption to the Tax Commission. A claim  
9 for a rebate shall include documentation from the Tax Commission  
10 that repayment has been made as required herein or shall include an  
11 affidavit from the production company that the company has not  
12 received an exemption from sales taxes pursuant to the provisions of  
13 paragraph 21 of Section 1357 of this title.

14 F. The Office shall approve or disapprove all claims for rebate  
15 and shall notify the Tax Commission. The Tax Commission shall, upon  
16 notification of approval from the Oklahoma Film and Music Office,  
17 issue payment for all approved claims from funds in the Oklahoma  
18 Film Enhancement Rebate Program Revolving Fund created in Section  
19 3625 of this title. Excluding any rebate payments to high impact  
20 productions as provided for in subsection G of this section, the  
21 amount of claims prequalified and approved by the Office for any  
22 single fiscal year shall not exceed Eight Million Dollars  
23 (\$8,000,000.00). If the amount of approved claims exceeds the  
24 amount specified in this subsection in a fiscal year, payments shall

1 be made in the order in which the claims are approved by the Office.  
2 If an approved claim is not paid in whole or in part, the unpaid  
3 claim or unpaid portion may be paid in the following fiscal year  
4 subject to the limitations specified in this subsection. The  
5 liability of the State of Oklahoma to make incentive payments  
6 pursuant to this act shall be limited to the balance of the Oklahoma  
7 Film Enhancement Rebate Program Revolving Fund.

8 G. 1. At the time the Oklahoma Film and Music Office issues a  
9 conditional prequalification for a production, such prequalification  
10 may include a proposed designation as a high impact production, as  
11 defined in Section 3623 of this title.

12 2. The proposed designation must be approved by the Cabinet  
13 Secretary for Commerce.

14 3. If the high impact production otherwise meets all of the  
15 requirements of the Compete with Canada Act and the Office gives  
16 final approval to rebate claims, such rebate claims shall not be  
17 subject to the Eight Million Dollar (\$8,000,000.00) cap provided for  
18 in subsection F of this section.

19 4. The payment of a rebate claim approved by the Office for a  
20 production designated as a high impact production by the Cabinet  
21 Secretary may be made as follows:

- 22 a. by special appropriation to the Oklahoma Film  
23 Enhancement Rebate Program Revolving Fund, if the  
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1 claim is approved during a regular or special session  
2 of the Oklahoma Legislature, or

3 b. by payment from the Oklahoma Quick Action Closing Fund  
4 pursuant to Section 48.2 of Title 62 of the Oklahoma  
5 Statutes, if the claim is approved when the Oklahoma  
6 Legislature is not in session.

7 SECTION 2. This act shall become effective November 1, 2026.

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