

Senate Fiscal Summary
1st Session of the 60th Legislature



House Bill 2374

Version:	ENGR
Agency:	Oklahoma Tax Commission
Senate Author:	Thompson
House Author:	Hill
FY'26 Impact:	\$0
Full Year Impact:	\$0

**Bill Summary and
Fiscal Analysis:**

HB2374 amends the Filmed in Oklahoma Act of 2021, requiring production companies or their payroll service providers to withhold Oklahoma income tax at the highest percentage rate found in the withholding statutes on all payments to loan-out companies for services performed in Oklahoma, and requires withholdings to be allocated to the loan-out company's employees base on payments made to them for services performed in the state.

Per the Oklahoma Tax Commission, there is no impact to income tax collections. There is no fiscal impact.

Fiscal impact provided by Senate fiscal staff.