



BILL/VERSION:	HB 2110 / Enrolled	ANALYST: LH
AUTHORS:	Rep. Osburn and Sen. Coleman	DATE: 5/28/2025
TAX(ES):	Apportionment	
SUBJECT(S):	Bringing Sitcoms Home from Hollywood Pilot Program Act	
EFFECTIVE DATE:	November 1, 2025	Emergency ☐

ESTIMATED REVENUE IMPACT: This measure will have no net revenue impact on the collection of tax to the state.

FY26: \$0

IMPACT ON APPORTIONMENT:

FY26: \$0

ANALYSIS: HB 2110 establishes the Bringing Sitcoms Home from Hollywood Pilot Program Act, creating an incentive program to attract live audience episodic television production to Oklahoma. The legislation creates the Bringing Sitcoms Home from Hollywood Pilot Program Revolving Fund, which will operate from November 1, 2025, through June 30, 2032.

The measure does not allocate initial funding to the program. It caps the total amount of prequalified and approved claims at \$10 million per fiscal year. When approved claims exceed this annual limit, the Oklahoma Film and Music Office will process payments on a first-approved, first-paid basis. The Oklahoma Film and Music Office oversees the prequalification and approval process for all program claims.

5/28/25

DATE

Huan Gong

DR. HUAN GONG, CHIEF TAX ECONOMIST

5/28/25

DATE

Marie Schuble

MARIE SCHUBLE, DIVISION DIRECTOR

5/29/25

DATE

Joseph P. Gappa

JOSEPH P. GAPPA, FOR THE COMMISSION

The revenue impact provided herein is an estimate of the potential impact on the collection or apportionment of tax revenues affected by the proposed legislation. It is not intended to be an estimate of the overall fiscal impact on the state budget if the proposed legislation is enacted.