

TITLE 150. OKLAHOMA DEPARTMENT OF COMMERCE
CHAPTER 150. THE OKLAHOMA FILM AND MUSIC OFFICE

SUBCHAPTER 1. FILMED IN OKLAHOMA ACT

150:150-1-1. Purpose

These rules implement the Filmed In Oklahoma Act at the Oklahoma Film and Music Office (OFMO) within the Oklahoma Department of Commerce.

150:150-1-2. Definitions

In addition to the definitions in the Filmed in Oklahoma Act, the following terms when used in this Subchapter have the following meanings, unless the context clearly indicates otherwise:

"Above-the-Line Personnel" or "ATL" means as defined in 68 O.S. §3632. It includes individuals hired or credited on screen for the Production as producers (all levels), principal cast (SAG Schedule F/Run of Show or equivalent), screenwriters and the Film director.

"Act" means the Filmed in Oklahoma Act

"Application Estimate" means the estimated QPEs submitted to OFMO prior to the start of principal photography.

"Commission" means the Oklahoma Tax Commission or its successor entity.

"Conditional Pre-Qualification" or "Conditionally Pre-Qualified" means the status or act of approval being granted to a Production's Eligibility Application by OFMO.

"Department" means the Oklahoma Department of Commerce.

"Eligibility application" means the application of eligibility for the program. If the application is approved by OFMO, the film is "Conditionally Pre-Qualified"

"Episodic pilot" means a standalone episode of a television series used to sell the show to a television station, television network, cable television station or streaming service.

"Final application" means the package submitted to OFMO documenting all criteria for a rebate has been met and the Production Company is requesting payment of a Rebate Claim. This package includes all documentation reasonably necessary to prove eligibility that has not previously been provided to OFMO.

"Hub location" means the Municipality where most of the principal photography conducted in Oklahoma on the film has occurred.

"Loan-out corporation" or "Loan-out Company" means a corporation or limited liability company actively registered with the Oklahoma Secretary of State to do business in this state as a foreign or domestic entity used by Above-the-line personnel and Crew to report payments received from the Production as Oklahoma earnings for the personnel or Crew member.

"Master tradesperson" means a skilled and experienced tradesperson who instructs an Apprentice through use of practical experience so the Apprentice may learn a trade, craft or profession.

"Municipality" means an incorporated city or town. If a location is not in an incorporated city or town, it is considered part of the nearest incorporated city, or town.

"Office" or "OFMO" means the Oklahoma Film and Music Office or its successor entity.

"Oklahoma based" means as defined in 68 O.S. §3632. This term includes a business entity registered and in good standing as a Domestic entity with the Oklahoma Secretary of State and that files an Oklahoma income tax return.

"Oklahoma expatriate" means a person who has previously resided for at least one year, but does not currently reside, in Oklahoma.

"Oklahoma resident" means a person who is a resident under the Oklahoma Tax Code at the time of hire.

"Oklahoma vendor" means a seller, renter or lessor of goods or services who charges Oklahoma sales tax under an Oklahoma Sales Tax Permit on taxable transactions and is either (1) Oklahoma-Based or (2) a foreign business entity with an active registration to do business in Oklahoma and an Oklahoma physical location for transacting business.

"Payroll burden" means employer-paid taxes (e.g. FICA, Medicare and Unemployment Insurance) and payroll-associated payments made on a specific employee's behalf by law or collective labor bargaining agreement (e.g. union dues and union fringes). Payroll Burden includes the employer-paid portion of health insurance for an employee, if such insurance was paid to an Oklahoma-Based insurance company or obtained through a licensed Oklahoma insurance broker.

"Per diem" means fixed payments made to Crew and Above-the-line personnel regardless of residency in lieu of reimbursement for lodging/housing, meals and incidentals, up to a maximum of the Per Diem Rate allowed for the applicable location and date in the U.S. General Services Administration Per Diem Rates. This does not include car and travel stipends, as these expenses are ineligible for rebate.

"Principal photography" means the filming of significant components of a Film which involve principal cast or, in the case of Films that do not involve live actors, the beginning of substantive work on the animation or graphics that form the Film's primary visual story.

"Production" means a project to make a Film.

"Production budget" means the total budgeted cost of the Production.

"Production company" means as defined in 68 O.S. §3632. Eligibility and Final Applications are filed by the Production Company and, unless previously agreed to in writing by the OFMO, payment of approved Rebate Claims is made to the Production Company.

"Project filmed in this state" means that at least one of the film's principal photography production days have occurred in Oklahoma. A project that does not meet this threshold is a "project filmed outside this state".

"Proof of funding" means demonstration in a form acceptable to the OFMO that a Production has or will have funding in place to cover the Production Budget. Acceptable forms approved by the OFMO may include a letter of intent from a recognized industry financier, written verification of dedicated deposits in a recognized financial institution or a letter of credit from an acceptable guarantor.

"Qualified production expenditure amount" or "QPE" means a qualified production expenditure.

"Rebate claim" means the formal request for OFMO to issue a Rebate under the Program.

"Rebate enhancement" means the additional incentive amounts a project may be eligible for which may be offered in addition to the base incentive amount. These Rebate Enhancements are specifically listed in 68 O.S. §§3635(B) and 3636(B).

"Rebate schedule" means a schedule of dates, deadlines, and submittals the Production is to achieve to submit the Final Application and have its Rebate Claim approved.

"Salaries" or "Wages" means those salaries and wages designated as Oklahoma earnings on payroll records along with the associated Payroll Burden, Per Diem and Housing Allowance.

"Scouting expenses" means costs incurred to identify locations, Crew, facilities, services and equipment to be used in the Production.

"Series season" means a group of episodes of the same Eligible Television Series which are either released simultaneously or at regular intervals to be aired within a certain time frame through traditional television content providers or through a streaming service.

"Start of pre-production" means the opening of an Oklahoma office for the Production, or incurring QPE other than Scouting Expenses, or otherwise commencing business on the Production in Oklahoma other than scouting.

"Television series" means a group of two or more episodes of a production with a common series title and general theme intended to be released for viewing through a traditional television content provider or through a streaming service.

150:150-1-3. Program criteria and qualification

(a) Applying for rebate eligibility:

(1) Applications and all necessary forms may be submitted to OFMO through the OFMO website or as otherwise specified by OFMO.

(2) Unless otherwise authorized by OFMO, Eligibility Applications submitted for projects filmed inside the State pursuant to 68 O.S. §3635 may be submitted no earlier than one (1) year prior to the start of Principal Photography but no later than forty-five (45) days prior to the start of Principal Photography. The exact specifications of the Eligibility Application are shown on the OFMO website, and include but are not limited to:

(A) General information about the Production;

(B) Contact information;

(C) Preliminary production milestone dates;

(D) A copy of the screenplay (or treatment if appropriate);

(E) The Production Budget top sheet and estimated headcount;

(F) Various acknowledgements of program and OFMO criteria and agreements to abide by them;

(3) Unless otherwise authorized by OFMO, Eligibility Applications for post-production activity on a Project filmed outside of this state pursuant to 68 O.S. §3636 may be submitted no earlier than one (1) year prior to the occurrence of the post-production activity occurring in Oklahoma but no later than fourteen (14) days prior to the occurrence of the post-production activity occurring in Oklahoma. The exact specifications of this Eligibility Application are shown on the OFMO website, and include but are not limited to:

(A) The post-production budget or budget top sheet including post-production services and

(B) Proof of funding for the post-production services.

(4) Applicants may track the status of their Eligibility Application on the OFMO website.

(5) Application does not guarantee acceptance. OFMO considers each Eligibility Application individually based upon many factors, including compliance with these Rules, the Act, the benefits of the project to Oklahoma (such as economic impact, jobs, tourism, branding, image and follow-on work), funds available, anticipated future Program needs, and other projects applying for a rebate.

(6) If the Eligibility Application is approved, the Production Company will be Conditionally Pre-Qualified and

OFMO will work with the Production to establish a Rebate Schedule.

(7) Conditional Pre-Qualification does not guarantee ultimate approval of a Rebate Claim. The Rebate Claim is not deemed to be approved until after the Final Application is approved.

(8) If the Eligibility Application is denied, OFMO may provide the applicant with the reason(s) it was denied.

(9) Only one Eligibility Application per fiscal year per Production may be accepted.

(10) OFMO may provide the Oklahoma Tax Commission with quarterly reports containing information concerning the Conditional Pre-Qualification of Applications and approved Rebate Claims.

(b) Application Estimate. If the Eligibility Application is approved, the Application Estimate will be multiplied by the rebate percentage deemed appropriate by the Department. The resultant amount is the amount that may later be paid as the Rebate Claim (the "Potential Rebate Claim")

(c) If the Final Application and Rebate Claim are later approved:

(1) If the QPE are less than or equal to the application Estimate, the Rebate claim may be paid in full up to the Potential Rebate Claim amount. Any amount of the Potential Rebate Claim that has been Pre-Qualified but is less than the actual Rebate Claim may be deemed not Pre-Qualified and will not count toward the limitations set forth in 68 O.S. §3634.

(2) If the actual QPE are more than the Application Estimate, the amount that may be paid on the Rebate Claim is limited to the Potential Rebate Claim Amount. QPE that exceed the Potential Rebate Claim Amount are considered an additional claim and may, at OFMO's discretion, be approved for payment. If the additional claim is approved, the additional amount agreed to be paid counts toward the Conditional Pre-Qualification limits set forth in 68 O.S. §3634 of the then current fiscal year.

(d) Rebate Schedule. For Projects filmed in this State pursuant to 68 O.S. §3635, unless otherwise agreed by OFMO in writing, after Conditional Pre-Qualification, OFMO and the Production Company will establish a schedule of dates based upon the following benchmarks:

(1) 45 calendar days prior to Principal Photography- submit Application Estimate and Proof of Funding for at least fifty percent (50%) of the Production budget unless otherwise agreed upon beforehand by OFMO.

(2) Prior to paying salaries or wages to a Production Company's employee in Oklahoma- submit a certificate of

workers' compensation insurance with limits pursuant to Oklahoma Law.

(3) 30 calendar days prior to Principal Photography - submit the following:

- (A) Proof of funding for the Production Budget;
- (B) Updated filming schedule;
- (C) Updated screenplay (or treatment if appropriate);
- (D) Copy of the completion bond as described in "(e)" Below, if applicable;
- (E) Additional documents as reasonably requested by OFMO.

(4) 10 calendar days prior to Principal Photography:

- (A) Submit a certificate of general liability insurance with a minimum limit of \$1,000,000 in coverage (or a binder for such with a state date no later than the estimated Start of Pre-Production).
- (B) Submit a certificate of automobile liability insurance with minimums of \$250,000/500,000/250,000 coverage (or a binder for such with a state date no later than the estimated Start of Pre-Production) or certification that no employee of the Production will drive an automobile as part of the Production.

(5) During Principal Photography - submit the following (preferably in advance, if practical):

- (A) Updates to the filming schedule;
- (B) Updates to the screenplay (or treatment if appropriate);
- (C) Call Sheets.

(6) Within 90 calendar days of completion of the Production (or payment date of last OPE, if later):

- (A) Upload through the OFMO website the list of Oklahoma Crew, Oklahoma Expatriates and Oklahoma Vendors used on the Production;
- (B) Submit the Final Application.

(e) Completion Bond. Unless a Production is backed by a major studio or other financing source acceptable to OFMO, the Production will post a Completion Bond from a guarantor acceptable to OFMO guaranteeing completion of the Production and payment of all Oklahoma liabilities. In lieu of a Completion Bond, a Production may produce evidence acceptable to OFMO that all Crew, vendors and taxes have been paid and there are no outstanding or potential liens in Oklahoma against the Production Company.

(f) End of Production credits:

- (1) The end credit crawl of all release prints of a Film filmed in Oklahoma will include "filmed in Oklahoma using the Filmed in Oklahoma Act" and a logo provided by OFMO.

(2) The end credit crawl for all release prints of a Film for Projects filmed outside of this state pursuant to 68 O.S. §3636 will include "postproduction activity for the film was conducted in Oklahoma using the Filmed in Oklahoma Act" and a logo provided by OFMO.

(3) If the production does not contain end credits, the production company will provide equivalent value as determined by OFMO prior to payment of the Rebate Claim. If the production does not intend to use end credits, this should be disclosed to OFMO prior to Conditional Pre-Qualification of the project.

(g) Certified Public Accountant's Report: Final Applications for both Projects filmed in this state and for Projects filmed outside of this state pursuant to 68 O.S. §3636 will be accompanied by a CPA's Report, prepared at the expense of the Applicant, attesting that the amounts in the Final Application are QPE that comply with these rules.

(1) Reports will be prepared by a CPA currently licensed by the State of Oklahoma and who is independent under the American Institute of certified Public Accountants' (AICPA) Independence Rule.

(2) CPAs will carry professional liability insurance, in a form and from a carrier acceptable to OFMO, for at least \$500,000.

(3) The CPA's examination will be conducted according to the AICPA's Attestation Standards.

(4) Reports will use a materiality threshold set by OFMO and published on its website.

(5) CPAs will work with the Production Company to resolve exceptions or discrepancies prior to submitting the Final Application, such that the CPA's Report attests to the validity and accuracy of the amounts on the Application without exception.

(6) The CPA's Report will attest:

(A) Actual Production expenditures were at least \$50,000 and QPE at least \$25,000.

(B) All amounts on the Application are properly calculated and materially accurate.

(C) All Oklahoma payroll tax returns due from the Production Company (or its payroll processor) have been filed.

(D) All Oklahoma income tax returns for the Production Company due as of the review date have been filed.

(7) The CPA will retain all workpapers for the CPA's Report for seven years, during which they may be subject to audit by OFMO or its agents, upon a request by OFMO.

(h) Final Application:

(1) Upon completion of the Production and mandates herein, the Production Company may submit a Final Application.

(2) Submitting a Final Application does not guarantee approval. OFMO may approve or disapprove of all claims within 60 calendar days of receipt of a properly completed Final Application.

(3) If a Final Application or Rebate Claim is denied, the Production Company may attempt to correct any discrepancies or problems and resubmit within thirty (30) days of denial.

(4) Once a Final Application is approved by OFMO,

(A) Amendments are not allowed;

(B) The Production Company will work with OFMO to establish a vendor ID with the State.

(5) The Oklahoma Tax Commission will, upon notification of approval from the OFMO, issue payment for all approved Rebate Claims, subject to any statutory limitations and any other written agreements between the Production Company and the Department.

(i) Delays, Transferability and Expiration:

(1) A Conditionally Pre-Qualified Production may delay the start of Principal Photography two times for a total delay of up to ninety (90) days from the date when principal photography was originally scheduled to begin, unless other extensions are granted in writing by OFMO for good cause. If the start is delayed a third time, or a Production does not start by the date specified in their latest update to the Production Schedule submitted to OFMO, Pre-Qualification is revoked, the Eligibility Application is denied and the Production cannot apply again until the following fiscal year.

(2) Conditional Pre-Qualification is specific to the Production and Production Company and is non-transferable. Productions, screenplays and budgets may evolve as long as they are substantially similar to those submitted in the Eligibility Application.

(3) Unless otherwise approved by OFMO in writing, Conditional Pre-Qualification expires:

(A) If the letter offering Conditional Pre-Qualification is not signed and returned to OFMO within seven (7) business days of receiving it; or

(B) Two (2) years from the start of Principal Photography.

(4) If Conditional Pre-Qualification expires or is revoked, the Potential Rebate Claim amount from the revoked or expired Conditional Pre-Qualification does not count toward the Conditional Pre-Qualification cap set forth in 68 O.S. §3634.

150:150-1-4. Multi-film deals

(a) As part of the Eligibility Application, an applicant will provide information as requested by OFMO indicating whether the Film being produced is intended to be part of a "Multi-Film" Deal.

(b) If an applicant indicates that a film is part of a Multi-Film Deal, and provides the requested documentation, the Department may Conditionally Pre-Qualify the Multi-Film Deal Rebate Enhancement amount in a manner consistent with these rules. The Multi-Film Deal Rebate Enhancement amount Conditionally Pre-Approved for each Film in a Multi-Film Deal may only be approved for payment after approval of the Final Application of the third film in the Multi-Film Deal.

(c) After approval of the Final Application of the third film in a Multi-Film deal, and for each subsequent film that is part of the Multi-Film deal, the Department may formally approve the Rebate Enhancement applicable for the Multi-Film Deal and notify the Commission so the Conditionally Pre-qualified Rebate Enhancement for the Multi-Film deal may be paid.

(d) Episodes filmed as part of a single Series Season do not qualify for the Multi-Film Deal incentive enhancement.

(e) A television Episodic Pilot which is part of a Multi-Film Deal for purposes of the incentive enhancement cannot receive an Incentive Enhancement for a television Episodic Pilot as otherwise provided in the act.

150:150:1-5. Apprentices

(a) OFMO may maintain a list of trades or departments deemed necessary for a film production where an Apprentice may be utilized to qualify for the rebate pursuant to the Act and list these trades on the OFMO website.

(b) A person is considered an Apprentice as defined by the act, if he or she meets all of the following criteria:

(1) The Apprentice is an Oklahoma resident;

(2) The Apprentice is supervised by an experienced Master Tradesperson in the trade, craft or profession being practiced by the Apprentice in the production;

(3) The Apprentice works in a trade recognized by OFMO as necessary for a film production;

(4) Unless otherwise approved by OFMO in writing, the Apprentice works under the supervision of the Master Tradesperson at least one-half (1/2) of the days the Master Tradesperson under which the Apprentice is learning is actively engaged in the film.

(5) The Apprentice is paid, at minimum, federal minimum wage for all hours worked during their apprenticeship;

(6) The Apprentice completes a questionnaire or survey provided by OFMO to be returned to OFMO with the Final Application.

150:150-1-6. State Certified Industry Standard Soundstage Facility

(a) A facility may be considered a State Certified Industry Standard Soundstage Facility (State Certified Soundstage Facility), if a building, or complex of buildings, building improvements and associated back-lot facilities on a property meets all of the following criteria:

- (1) Multiple Productions are, or are intended to be, regularly produced at the facility throughout the year;
- (2) The primary revenue source for such a facility is from industry Productions and ancillary services to such Productions;
- (3) The facility is marketed and made available to third party productions planning to rent such facility and the facility is able to be listed on the OFMO website for such rental;
- (4) The facility provides additional industry specific on-site services and amenities for third party Productions;
- (5) The facility contains at least 7,500 sq feet of combined and dedicated studio space which:
 - (A) Features acoustically treated walls.
 - (B) Achieves a noise criterion rating of 30 or better
 - (C) Has a height of at least 15 feet and;
 - (D) Is equipped with sufficient heating and air conditioning for filming without the need for supplemental units (but supplemental units may be used)
 - (E) Otherwise meets the criteria for a qualified soundstage facility as defined in the Act.

(b) OFMO may compile and maintain a list of State Certified Soundstage Facilities located within the State of Oklahoma and may make this list available either through request or by publishing a regularly updated list on the OFMO website.

(c) A soundstage facility may apply to OFMO and request to be listed as a State Certified Soundstage Facility by contacting OFMO and making application to the Department in a manner and on an application provided by OFMO.

150:150-1-7. Incentive amounts

(a) The base incentive amount and all Rebate Enhancement percentages set forth in 68 O.S. §3635 and §3636 are the maximum possible incentive percentage amounts payable under each specific circumstance. The decision as to whether to offer an incentive,

and how much of an incentive may be offered is made at the discretion of OFMO.

(b) The actual rebate percentage approved for a project, if any, is determined by the Department in a way that achieves the maximum positive impact for the Oklahoma economy.

(c) In determining the rebate percentage amount to be approved, if any, pursuant to either 68 O.S. §3635 or §3636, the Department may consider the following:

(1) Benefits of the project to the State (including economic impact, industry infrastructure impact, jobs, tourism, branding, image and follow-on work);

(2) The amount of rebate payments conditionally prequalified by the Department for the current fiscal year;

(3) Impact on the ability of the Department to commit funds to additional projects for the current fiscal year;

(4) The amount of incentive believed to be necessary to win the project.

(d) The incentive percentage to be approved for a project may be determined at the time of Conditional Pre-Qualification of the application with the following limitations:

(1) If a project fails to meet the criteria for a particular Rebate Enhancement for which the project was initially pre-qualified to receive, the percentage of that specific incentive enhancement is removed from the total percentage of the incentive offer.

(2) If a project underperforms with regards to any of the Rebate Enhancement categories from what they projected in the initial application, the additional incentive amount offered for that category may be reduced.

(3) If a project uses fewer apprentices than the amount claimed at the time of Conditional Pre-Qualification, the base incentive amount may be reduced.

(4) If the Rebate Claim amount is fifteen or more percent (15%+) lower than the amount for which the Film was pre-qualified, one percent (1%) of the Rebate amount for which the Film would otherwise be paid may be reduced due to the reduced economic benefit to the State.

(e) OFMO may utilize a scoring system to provide guidelines as to the amount of incentive offered for a project, if any. OFMO may also rank projects to determine which projects should receive priority in receiving an incentive offer. Any list created by OFMO ranking projects is not subject to the Open Records Act.

(f) OFMO may prioritize projects on a project ranking list which meet the following criteria:

(1) Projects which are the second or subsequent film in a Multi-Film Deal;

(2) Projects which are part of a television series filmed in Oklahoma where either the series Television Pilot or a previous Series Season was filmed in Oklahoma

(3) Post-production activity occurring in Oklahoma on a television series filmed outside of Oklahoma where post-production activity on either the series Television Pilot or a previous Series Season had occurred in Oklahoma.

150:150-1-8. Qualified production expenditures

(a) A Qualified Production Expenditure, or production cost, includes Oklahoma expenditures or production costs as defined in 68 O.S. §3632 including as the following expenditures, whether paid directly or through an Oklahoma based entity, subject to statutory limitations:

(1) Salary Costs for Oklahoma Resident Crew;

(2) Salary Costs for Oklahoma Expatriate Crew;

(3) Payments to the owner(s) of an Oklahoma Loan-Out Company for Oklahoma Resident Crew;

(4) Payments to the owner(s) of an Oklahoma Loan-Out Company or salary payments for Crew that is not Oklahoma-Based or who are non-residents, other than above-the-line personnel, subject to the sunset limitations in 68 O.S. §3635(A);

(5) Subject to the twenty-five percent limitation, the sum of:

(A) payments to Oklahoma-Based above the line personnel

(B) payments to Oklahoma Loan-Out Companies for Above-the-line personnel; and

(C) payments to an Oklahoma-Based entity for using the Film's underlying creative work (e.g., screenplay, treatment, or novel).

(6) Permits and fees paid to an Oklahoma state, county, or municipal governmental or quasi-governmental entity;

(7) Payments to an Oklahoma Vendor for the following:

(A) Studio, stage or set construction and dismantling;

(B) Production scheduling, management, administration and operations;

(C) Casting and security services;

(D) Wardrobe and make-up materials, consumables and services;

(E) Set props and accessories (individual props costing in excess of fifty thousand dollars (\$50,000) may only be included as a QPE if prior approval is granted by the OFMO);

(F) Cameras, film, microphones, tape, digital storage media and other materials and equipment used to record sound and images;

(G) Photography, visual image editing, animation,

Computer graphics and effects, and related visual services;

(H) Sound (other than music) recording, editing, synchronization and related services;

(I) Licensing or use rights for music, or recording of songs or musical score, used in the Film including, with the approval of OFMO, licensing fees paid to an out of state entity for the use of music made by a musician that is an Oklahoma Resident);

(J) Lighting and electrical materials, equipment and services;

(K) Location, building, facility, equipment, prop and wardrobe rental;

(L) Stunts, special effects, pyrotechnics, firefighting, safety, handling/wrangling, security and other specialty services;

(M) Lodging and accommodations (whether paid for directly by the Production Company, paid through a third party who is paid by the production company, or provided as an allowance in the amount of actual costs of housing) for ATL and Crew;

(N) Food, restaurants and catering (whether paid for directly by the Production company or paid through a third party who is paid by the Production Company);

(O) Transportation of ATL, Crew, equipment and supplies (whether paid for directly by the Production company or paid through a third party who is paid by the Production Company);

(P) Travel costs to and from Oklahoma paid to or through an Oklahoma travel agent;

(Q) Completion bonds and insurance where either the guarantor or the is an Oklahoma Vendor);

(R) Shipping and postage for packages originating or terminating within Oklahoma;

(S) Fees, interest and financing charges paid to Oklahoma-Based Vendors and Oklahoma Based financial institutions and companies;

(T) Other materials, supplies and contracted services approved in advance by OFMO;

(U) CPA Report.

(8) Payments to an Oklahoma Vendor for the following valid Scouting Expenses of the Production:

(A) Location scouting, planning and packaging services;

(B) Travel costs to and from Oklahoma paid to a travel agent;

(C) Lodging and accommodations within Oklahoma;

(D) Transportation within Oklahoma;

(E) Meals purchased within Oklahoma.

(9) Reimbursements made to individuals for goods and Services provided by an Oklahoma Vendor that would have been QPE if paid directly by the Production, provided the individual provides a receipt for such goods and services.

(10) Reimbursements made for automobile mileage and toll fees paid to crew for travel beginning from a location in Oklahoma and ending at another location in Oklahoma as long as:

(A) mileage payments are limited to the current Internal Revenue Service (IRS) standard mileage rates and

(B) the payment of mileage is compliant with IRS rules for claiming mileage.

(11) Box rental fees paid to an Oklahoma resident crew member or an Oklahoma Expatriate crew member for the crew member using his or her own equipment or resources on a Film.

150:150-1-9. Oklahoma expatriate crew program

(a) OFMO may maintain a roster of Oklahoma Expatriate Crew and make such roster available to a Production Company upon request.

(b) The Expatriate roster may consist of Oklahoma Expatriates who are:

(1) Registered as an Oklahoma Expatriate with OFMO and;

(2) Have completed a Declaration of Expatriate Status satisfactory to OFMO;