

## HOUSE BILL NO. HB0092

Wyoming film production rebates program.

Sponsored by: Joint Travel, Recreation, Wildlife & Cultural  
Resources Interim Committee

A BILL

for

1 AN ACT relating to economic development; creating the  
2 Wyoming film production rebates program; authorizing  
3 monetary rebates for qualified productions as specified;  
4 providing definitions; imposing auditing requirements;  
5 requiring rulemaking; providing for penalties; requiring  
6 reports; making conforming amendments; providing an  
7 appropriation; and providing for effective dates.

8

9 *Be It Enacted by the Legislature of the State of Wyoming:*

10

11 **Section 1.** W.S. 9-12-410 through 9-12-414 are created  
12 to read:

13

14 **9-12-410. Wyoming film production rebates program;**  
15 **creation; purpose; administration; rulemaking.**

1

2 (a) There is created the Wyoming film production  
3 rebates program to be administered by the Wyoming tourism  
4 board. The purpose of the program shall be to support  
5 economic development by:

6

7 (i) Fostering the use of the state of Wyoming as  
8 a site for film and digital entertainment productions and  
9 services;

10

11 (ii) Bolstering the visitor economy by promoting  
12 the state as a tourist destination; and

13

14 (iii) Benefitting Wyoming communities by  
15 creating local jobs and training opportunities.

16

17 (b) To the extent funding is available, the board may  
18 contract with an entity to provide monetary rebates to that  
19 entity engaged in making a qualified production in this  
20 state in accordance with this act. The sum of all  
21 contractual obligations under this act shall not exceed the  
22 total appropriation available for the program for any  
23 fiscal biennium. The board shall promulgate rules necessary

1 to administer the program consistent with this act. The  
2 rules shall include provisions defining the process for  
3 applying for monetary rebates under the program,  
4 establishing terms by which a contract under this program  
5 shall be formulated and executed and establishing rebate  
6 amounts and payment methods.

7

8 **9-12-411. Definitions.**

9

10 (a) As used in this act:

11

12 (i) "Below-the-line" means the expenses of a  
13 film or digital entertainment production that are  
14 professional, technical or require manufacturing, that do  
15 not directly relate to the creative side of a production  
16 and includes all expenses for labor and crew positions  
17 except for producers, directors, screenwriters and the  
18 principal cast;

19

20 (ii) "Board" means the Wyoming tourism board;

21

1           (iii) "Entity" means the person who is applying  
2 for monetary rebates under the program for a qualified  
3 production;

4

5           (iv) "Program" means the Wyoming film production  
6 rebates program created under this act, and includes tier 1  
7 or tier 2 of the program as the context requires;

8

9           (v) "Qualified expenditures" mean expenditures  
10 for goods purchased or leased, or services purchased,  
11 leased or employed from a vendor or supplier who is located  
12 in and doing business in this state if the expenditure was  
13 made in this state and was made for a qualified production.  
14 "Qualified expenditures" shall be limited to:

15

16           (A) Rents for real and personal property,  
17 including rents for lodging, located in this state and  
18 required as part of the qualified production;

19

20           (B) Costs for food and beverage purchased  
21 in the state required as part of the qualified production;

22

1                   (C) Costs of set construction located in  
2 this state;

3

4                   (D) Costs of supplies, materials and  
5 equipment rented or purchased in this state and required as  
6 part of the qualified production; and

7

8                   (E) Local per diems, below-the-line  
9 salaries and employment benefits for services rendered by  
10 Wyoming residents as part of a qualified production.

11

12                   (vi) "Qualified production" means films and  
13 digital entertainment totally or partially produced and  
14 filmed or recorded in this state meeting the criteria  
15 specified under tier 1 or tier 2 of the program under W.S.  
16 9-12-412 and that would encourage the use of the state as a  
17 site for film and digital video productions and services;

18

19                   (vii) "Wyoming resident" means any natural  
20 person who is domiciled in the state of Wyoming for not  
21 less than ninety (90) days prior to involvement in a  
22 qualified production or who maintains a permanent place of

1 abode within the state and who is not currently domiciled  
2 in any other state, territory or country;

3

4 (viii) "This act" means W.S. 9-12-410 through  
5 9-12-414.

6

7 **9-12-412. Wyoming film production rebates program;**  
8 **eligibility; submission of required information.**

9

10 (a) The film production rebates program shall be  
11 structured into two (2) rebate tiers as provided by  
12 subsection (b) of this section. An entity shall be eligible  
13 to receive rebates under the program only through one (1)  
14 rebate tier per qualified production. A qualified  
15 production shall only be eligible for rebates under tier 1  
16 or tier 2 of the program if:

17

18 (i) The entity provides the board with a  
19 completed application, including the information required  
20 under W.S. 9-12-413(a), signed by a person authorized to  
21 bind the entity and certifying that any information  
22 provided to the board has been verified and is correct;

23

1           (ii) The entity seeking the rebates maintains  
2 accurate records and receipts for all qualified  
3 expenditures and on the number of Wyoming residents,  
4 Wyoming resident veterans of the armed forces of the United  
5 States and Wyoming students hired, including vocational  
6 training provided through internships and apprenticeships,  
7 for the qualified production, which shall include payroll  
8 records and record of the total number of people hired;

9

10           (iii) The entity remains in good standing with  
11 the department of workforce services under the Wyoming  
12 Employment Security Law and the Wyoming Worker's  
13 Compensation Act; and

14

15           (iv) The qualified production includes the  
16 branded recognition of Wyoming in a form negotiated by the  
17 board under the terms of the contract entered into with the  
18 entity. The board may by rule provide exceptions to the  
19 requirement imposed under this paragraph.

20

21           (b) Subject to the requirements imposed by subsection  
22 (a) of this section, the board shall administer the two (2)  
23 tiered rebate program as follows:

1

2 (i) Tier 1: The board shall administer a  
3 traditional media rebate program that provides a total  
4 monetary rebate of not more than thirty percent (30%) of  
5 qualified expenditures for any qualified production. Only  
6 full length feature films, streaming and television series,  
7 commercials, documentaries, virtual reality products,  
8 multi-media and new media campaigns shall qualify for a  
9 tier 1 rebate. The rebates authorized under this paragraph  
10 shall be subject to the following conditions:

11

12 (A) The base rebate on qualified  
13 expenditures provided for a qualified production under tier  
14 1 shall be fifteen percent (15%) and shall require the  
15 entity to demonstrate that the entity spent not less than  
16 two hundred thousand dollars (\$200,000.00) in qualified  
17 expenditures; and

18

19 (B) In addition to the fifteen percent  
20 (15%) base rebate provided under subparagraph (A) of this  
21 paragraph, an entity shall qualify for additional rebates  
22 not to exceed the total monetary rebate of thirty percent



1 (30%) as prescribed by this paragraph in the percentages  
2 specified and under the following conditions:

3

4 (I) A one percent (1%) to five percent  
5 (5%) incremental rebate based upon the total number of  
6 Wyoming residents employed on the entity's qualified  
7 production as determined by the board;

8

9 (II) A five percent (5%) rebate upon  
10 demonstrating that the majority of the qualified  
11 production's post-production work was physically completed  
12 in Wyoming;

13

14 (III) A two and one-half percent  
15 (2.5%) rebate upon demonstrating that the qualified  
16 production includes prominent Wyoming exposure and  
17 strategic placement of Wyoming businesses, communities,  
18 events, characters, ranch brands and names, clothing  
19 brands, national parks, museums or other Wyoming  
20 attractions and locations, including Wyoming product  
21 placements; and

22

1 (IV) A two percent (2%) to six percent  
2 (6%) incremental rebate based upon the total number of  
3 Wyoming resident veterans of the armed forces of the United  
4 States or Wyoming students sixteen (16) years of age or  
5 older employed on the crew of the entity's qualified  
6 production as determined by the board. A Wyoming student  
7 shall not be required to be a Wyoming resident under this  
8 subdivision.

9

10 (ii) Tier 2: The board shall administer an  
11 alternative media rebate program that provides a total  
12 monetary rebate of not more than fifteen percent (15%) of  
13 qualified expenditures for any qualified production. Only  
14 commercials, infomercials, documentaries, short films,  
15 webisodes, video games, music videos, content-based mobile  
16 apps, virtual reality products, multi-media and new media  
17 campaigns, visual effects and standalone post-production  
18 work may qualify for a tier 2 rebate. The rebate authorized  
19 under this paragraph shall be subject to the following  
20 conditions:

21

22 (A) The base rebate on qualified  
23 expenditures provided for a qualified production under tier

1 2 shall be ten percent (10%) and shall require the entity  
2 to demonstrate that the entity spent not less than fifty  
3 thousand dollars (\$50,000.00) in qualified expenditures;  
4 and

5  
6 (B) In addition to the ten percent (10%)  
7 base rebate provided under subparagraph (A) of this  
8 paragraph, an entity shall qualify for additional rebates  
9 not to exceed the total monetary rebate of fifteen percent  
10 (15%) as prescribed in the percentages specified and under  
11 the following conditions:

12  
13 (I) A one percent (1%) to five percent  
14 (5%) incremental rebate based upon the total number of  
15 Wyoming residents employed on the entity's qualified  
16 production as determined by the board;

17  
18 (II) A five percent (5%) rebate upon  
19 demonstrating to the board that the qualified production  
20 involves a Wyoming storyline or theme.

21

22 **9-12-413. Wyoming film production rebates program;**  
23 **application procedure; audit requirements.**

1

2 (a) An entity may apply for a rebate on a qualified  
3 production under tier 1 or tier 2 of the program at times  
4 and on forms provided by the board. As part of the  
5 application process, the entity shall provide:

6

7 (i) A copy of the script or a synopsis for the  
8 qualified production;

9

10 (ii) A comprehensive list of all forecasted  
11 qualified expenditures for which the entity intends to seek  
12 rebates under tier 1 or tier 2 of the program for the  
13 qualified production. The entity shall include the  
14 following information as part of the list:

15

16 (A) The total dollar amount to be spent in  
17 Wyoming including all expenditures on labor;

18

19 (B) The total in-state and out-of-state  
20 below-the-line payroll figures;

21

22 (C) The total number of crew members to be  
23 hired and the number of crew members that are Wyoming

1 residents, Wyoming resident veterans of the armed forces of  
2 the United States or Wyoming students sixteen (16) years of  
3 age or older;

4

5 (D) The average crew size per day for  
6 production preparation and shooting;

7

8 (E) The scheduled dates on which production  
9 preparation will occur and the total number of preparation  
10 days;

11

12 (F) The scheduled dates on which production  
13 shooting will occur and the total number of days for  
14 production shooting;

15

16 (G) A detailed list of all Wyoming film  
17 locations to be used for the qualified production,  
18 including all cities or towns.

19

20 (iii) Proof from the department of workforce  
21 services that the entity is in good standing under the  
22 Wyoming Employment Security Law and the Wyoming Worker's  
23 Compensation Act;

1

2 (iv) A copy of the entity's most recent Internal  
3 Revenue Service Form W9; and

4

5 (v) Any other information as specified by rule  
6 of the board.

7

8 (b) No rebates on qualified expenditures under tier 1  
9 or tier 2 of the program shall be made by the board unless:

10

11 (i) The board has approved the entity's  
12 application in accordance with W.S. 9-12-412(a)(i) and the  
13 board rules;

14

15 (ii) The qualified production is completed and  
16 substantially all material contractual commitments made to  
17 the board have been fulfilled in accordance with the  
18 contract; and

19

20 (iii) The board has completed an audit of the  
21 entity's qualified expenditures to ensure compliance with  
22 this act and the rules of the board.

23

1           **9-12-414. Wyoming film production rebates program;**  
2 **reporting; fraudulent claims.**

3

4           (a) Beginning with its 2024-2025 biennial budget  
5 request submitted under W.S. 9-2-1013, the board shall  
6 include a report on expenditures under this act for each of  
7 the immediately preceding two (2) fiscal years. The reports  
8 shall include an explanation of the benefits accrued for  
9 the state from the expenditure of funds and for the rebates  
10 authorized by this act.

11

12           (b) An entity that obtains payment under this act  
13 through a claim that is fraudulent is liable for  
14 reimbursement to the board equal to three (3) times the  
15 amount paid and for all reasonable costs incurred by the  
16 state in investigating the fraudulent claim. The amounts  
17 due under this subsection are in addition to any criminal  
18 penalty for which the entity is liable for the same acts.

19

20           **Section 2.** W.S. 9-12-1002(a)(intro) and (iv) is  
21 amended to read:

22

1           **9-12-1002. General powers and duties of the board;**  
2 **rulemaking authority.**

3  
4           (a) The board shall be responsible for implementing  
5 the tourism program and functions, ~~assigned to the Wyoming~~  
6 ~~business council under the Wyoming Economic Development~~  
7 ~~Act,~~ including the expenditure of all funds appropriated  
8 for the tourism program and shall:

9  
10                   (iv) Administer the Wyoming film ~~industry~~  
11 ~~financial incentive~~ production rebates program as provided  
12 in W.S. ~~9-12-402 through 9-12-406~~ 9-12-410 through  
13 9-12-414.

14  
15           **Section 3.** There is appropriated three million  
16 dollars (\$3,000,000.00) from the Wyoming tourism reserve  
17 and projects account created by W.S. 39-15-111(p)(i)(B) to  
18 the Wyoming tourism board for the purposes of administering  
19 this act and making the rebate payments authorized by this  
20 act. This appropriation shall be for the period beginning  
21 with the effective date of this act and ending June 30,  
22 2025. This appropriation shall not be transferred or  
23 expended for any other purpose and any unexpended,



