



Ohio Administrative Code Rule 122:21-1-01 Definitions.

Effective: August 28, 2020

The following definitions are applicable to the rules set forth in this chapter of the Administrative Code as well as the guidelines, application and other materials of the "Motion Picture Tax Credit Program" approved by the director.

(A) "Above-the-line talent" means all principal cast, writers, directors, and producers working in the production.

(B) "Applicant" means a motion picture company that files an application with the director to certify a motion picture production as a tax credit-eligible production pursuant to section 122.85 of the Revised Code.

(C) "Below-the-line talent" means employees in the production other than principal cast, writers, directors, and producers.

(D) "Director" means the director of the Ohio department of development.

(E) "Distribution plan" means the plan for any theatrical, television, movie of the week, internet, and festival submission of the production.

(F) "Loan-out talent" means cast or crew who provides services to a tax credit-eligible production who are not employed by the applicant, but are loaned to the applicant for the purposes of performing production tasks for the tax credit-eligible production. Payments to the individual or corporation employing the loan-out talent, to the extent qualified, are eligible production expenditures provided the individual or corporation actually employing the cast or crew register with Ohio secretary of state.

(G) "Production" means



For motion pictures, the production company has incurred eligible production expenditures directly attributable to the commencement of principal photography. Eligible expenditures directly attributable to the commencement of principal photography include purchase or lease of a production office, purchase or rental of personal property and services for use in production, hiring of a unit production manager or line producer, hiring of crew members, a committed shooting schedule with confirmed dates and locations, and set construction activities.

For Broadway theatrical productions, the production company has incurred eligible expenditures directly attributable to the commencement of paid performances. Eligible expenditures directly attributable to the commencement of paid performances include hiring of cast and crew members, rehearsal dates in a qualified production facility scheduled and confirmed, confirmed scheduled performance dates in a qualified production facility, and the commencement of load-in in a qualified production facility.

For other types of eligible productions, production is the incurring of eligible expenditures necessary for the commencement of the main phase of producing a final product, as determined by the director.

(H) "Resident cast and crew wages" means pretax wages paid to the Ohio-resident individuals employed as cast or crew of the tax credit-eligible production, including the contract amount of loan-out talent and any other employment contracts. For the purposes of this chapter, wages also includes the dollar value of employer contributions to Ohio resident pension, health and welfare benefits, holiday, and vacation to the extent included in wages.

(I) "Non-resident cast and crew wages" means pretax wages paid to individuals who are not Ohio residents employed as cast or crew of the tax credit-eligible productions, including the contract amount of loan-out talent and any other employment contracts. For the purposes of this chapter, wages also includes the dollar value of employer contributions to pension, health and welfare benefits, holiday, and vacation to the extent included in wages.

(J) "Reviewable progress" means the particular steps leading to the implementation of the tax credit eligible production have been undertaken and are continuing or accomplished as demonstrated by objective evidence which be documentary or otherwise. For example, a production report indicating



the specific production tasks are under way, documentation for production financing is complete or, pre-production approvals have been received.

(K) "Series" means either a television series or miniseries. A television series is a set of no less than six interrelated episodes of regularly occurring production intended in its initial run for broadcast on television or streaming. A miniseries is a set of two or more filmed projects or episodes for broadcast on television or streaming based on a single theme or storyline that are verified for distribution as a package or slate by executed agreement. For priority consideration under division (C)(5) of section 122.85 of the Revised Code, episodes of a series are to be filmed a minimum of seventy-five per cent in Ohio and foreseeably create sustained jobs for Ohio residents. Series exclude pilot programs produced for the purpose of selling a proposed television series and clip-based programming with greater than fifty per cent of its content comprised of licensed content.

(L) "Shooting days" means days of principal photography for the production.