

Andy Beshear
GOVERNOR

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE OFFICE OF INCOME TAXATION

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SECRETARY

Thomas B. Miller
COMMISSIONER

Barbara Quackenboss

EXECUTIVE DIRECTOR

To: Interim Joint Committee on Appropriations and Revenue

Christian McDaniel, Senate Co-Chair Jason Petrie, House Co-Chair

Kylee Palmer Deputy Commissioner, Department for Financial Services, Cabinet for

Economic Development

Jennifer Hays, Committee Staff Administrator

From: Thomas B. Miller, Commissioner, Department of Revenue

Via: Barbara Quackenboss, Executive Director, Office of Income Taxation Barbara Quackenboss

Momas B. Miller

Date: September 1, 2025

Re: Kentucky Entertainment Incentive Tax Credit Annual Report

For Fiscal Year July 1, 2024 to June 30, 2025

In accordance with KRS 141.383(6), please accept this report of activity as required by statute. Specifically, the statute requires the Department of Revenue shall report to the authority and the Interim Joint Committee on Appropriations and Revenue the names of the approved companies and the amounts of refundable income tax credit claimed as they relate to the Kentucky Entertainment Incentive tax credit.

Name of Approved Applicant	Income Tax Credit Claimed
Messiah's Star LLC	\$414,083.00
RTL Productions LLC	\$677,066.00
PYDO PRODUCTIONS LLC	\$914,166.00
BornFreeEntertainment LLC	\$237,979.00
WC Film Production LLC	\$51,377.00
Jagged Little Pill Tour LLC	\$241,925.00
Flannery Film LLC	\$1,900,867.00
ROAD D LLC	\$1,115,617.00
Unsung Hero Movie LLC	\$1,138,403.00



Name of Taxpayer	Income Tax Credit Claimed
Ring Productions LLC	\$2,176,614.00
Rockwood Champ LLC	\$615,790.00
Chosen Family LLC	\$260,882.00
Against Sunrise LLC	\$78,746.00
Gambler's Choice Movie LLC	\$112,840.00
Sunshine Films Florida LLC	\$157,636.00
Wild West Productions LLC	\$2,152,878.00
A Mother's Love Productions LLC	\$179,113.00
Web Design LLC	\$3,368,288.00
HDFS 3 LLC	\$3,067,094.00
HDFS 4 LLC	\$3,070,412.00
Longshot Records LLC	\$819,791.00
SUNSHINE FILMS FLORIDA LLC	\$163,100.00
BMC Production Corp.	\$521,662.00
The Spotter LLC	\$81,382.00
Rage Movie LLC	\$1,033,157.00
Body Count Movie LLC	\$89,160.00
Daughter Danger LLC	\$85,477.00
Swingertown Movie LLC	\$94,742.00
Gore Services LLC	\$3,315,233.00
Bush Services LLC	\$3,327,134.00
Polk Services LLC	\$3,319,526.00
Identity Movie LLC	\$83,764.00
Sunshine Films Florida LLC	\$393,305.00
Playing for Mozart LLC	\$302,864.00
Sunshine Films LLC	\$177,904.00
Harlan-A Woman's Work LLC	\$342,552.00
Family Bites S3 LLC	\$3,277,768.00
Family Bites S2 LLC	\$3,266,551.00
Family Bites S1 LLC	\$3,273,202.00

Name of Taxpayer	Income Tax Credit Claimed
Sunshine Films Florida LLC	\$170,431.00
Out of Past Movie LLC	\$90,751.00
The Vault The Film KY Inc.	\$1,123,325.00
Stranger Movie LLC	\$88,862.00
Total	\$47,373,419.00

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Cc: Holly M. Johnson, Secretary, Finance & Administration Cabinet