



**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
OFFICE OF INCOME TAXATION**

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To: Interim Joint Committee on Appropriations and Revenue
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Katie Smith, Commissioner, Department for Financial Services, Cabinet for Economic Development
Jennifer Hays, Committee Staff Administrator

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

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

Date: September 1, 2024

Re: Film Tax Credit Annual Report
For Fiscal Year July 1, 2023 to June 30, 2024

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 film tax credit.

| Name of Taxpayer | Income Tax Credit Claimed |
|--------------------------------|---------------------------|
| M30 OXY Movie, LLC | \$46,080 |
| MUZZLE PRODUCTIONS, INC | \$1,223,899.00 |
| Sunshine Films Florida LLC | \$270,439.00 |
| Sunshine Films Florida LLC | \$167,666.00 |
| UNFF Production LLC | \$269,075.00 |
| BBBFILM LLC | \$202,185.00 |
| Sunshine Films Florida LLC | \$153,208.00 |
| Finding Love In Sisters OR LLC | \$108,825.00 |

| Name of Taxpayer | Income Tax Credit Claimed |
|--------------------------------|---------------------------|
| The Lockdown LLC | \$2,624,142.00 |
| Amber Alert Film, LLC | \$544,788.00 |
| HD3 LLC | \$2,157,323.00 |
| HDFS LLC | \$3,967,914.00 |
| Echos LLC | \$1,162,525.00 |
| Thrilling Thrillers LLC | \$1,116,982.00 |
| Togetherness LLC | \$2,678,254.00 |
| Interstate 35 The Movie LLC | \$335,479.00 |
| A Royal Christmas Surprise LLC | \$120,479.00 |
| Dreams LLC | \$1,146,770.00 |
| Good Friends LLC | \$2,528,578.00 |
| Chopin Productions LLC | \$310,407.00 |
| Aframemovie LLC | \$120,142.00 |
| Marshmallow Film LLC | \$229,610.00 |
| Cellar Productions LLC | \$40,661.00 |
| Horntak Valley, LLC | \$84,970.00 |
| Whispers Movie, LLC | \$91,271.00 |
| HD4 LLC | \$3,242,548.00 |
| Court Jesters LLC | \$3,310,268.00 |
| Caregiver Movie LLC | \$82,760.00 |
| Fashion Movie, LLC | \$85,354.00 |
| Total | \$28,422,602.00 |

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

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MEMORANDUM

TO: Interim Joint Committee on Appropriations and Revenue

FROM: Jennifer C. Hays, Committee Staff Administrator
Appropriations and Revenue Committee *Jennifer C. Hays*

DATE: August 15, 2024

SUBJECT: Film Tax Credit Annual Report – FY 2024

Contrary to the Department of Revenue's statement at the end of the report, under KRS 141.383(8) the information required to be reported is not considered confidential taxpayer information and is not subject to KRS Chapter 131 or any other provisions of the Kentucky Revised Statutes prohibiting disclosure or reporting of information. Therefore, a staff summary that is normally prepared for confidential reports is not needed.