

154.12-280 Kentucky Film Office -- Duties -- Application fee -- Funds received -- Transient room tax. (Effective July 15, 2026)

- (1) There is created the Kentucky Film Office, which shall be attached to the Cabinet for Economic Development for administrative purposes only. The office shall be headed by an executive director selected and compensated as provided in KRS 154.12-282(2)(g). The executive director shall have the authority to hire staff, including a marketing and development director, contract for services, expend funds, and operate the normal business activities of the council.
- (2) The duties of the office shall include but not be limited to:
 - (a) Reviewing all applications submitted for tax incentives in accordance with KRS 154.61-030;
 - (b) Notifying the applicant within thirty (30) days of receipt and that:
 1. The application is complete; or
 2. Additional information is required;
 - (c) Forwarding each eligible application to the cabinet for an economic analysis of the project;
 - (d) Submitting the application and all related documents to the Kentucky Film Leadership Council for a final decision, if the analysis supports the project;
 - (e) Coordinating with local and regional film offices or local tourism commissions on issues impacting the film industry in Kentucky, including streamlining local permitting processes;
 - (f) Marketing Kentucky as a location for film production;
 - (g) Providing assistance to production companies for compliance with Subchapter 61 of KRS Chapter 154;
 - (h) Assisting film studios and workforce training programs to increase the film production workforce;
 - (i) Coordinating with the Kentucky Film Leadership Council established in KRS 154.12-282 to develop marketing strategies to promote and grow the film production industry in Kentucky;
 - (j) Creating a website and a one-stop portal to provide information to film producers regarding studios, local and regional commissions, personnel, filming locations, permitting, and other matters relevant to the film industry; and
 - (k) Adopting the recommendations of the council created pursuant to KRS 154.12-282 and promulgating regulations in accordance with KRS Chapter 13A necessary to conduct the operations of the office.
- (3) The office shall receive and retain all tax incentive application fees collected pursuant to KRS 154.61-030. The nonrefundable application fee that is currently payable to the office upon submission of a tax incentive application shall be determined by the total amount of qualifying expenditures and qualifying payroll expenditures, as defined in KRS 154.61-010. If the total is:
 - (a) Less than fifty thousand dollars (\$50,000), the application fee shall be two hundred fifty dollars (\$250);

- (b) Between fifty thousand dollars (\$50,000) and one hundred thousand dollars (\$100,000), the application fee shall be five hundred dollars (\$500); or
 - (c) More than one hundred thousand dollars (\$100,000), the application fee shall be one thousand dollars (\$1,000).
- (4) The office may accept contributions, grants, and other property of value to hold and apply to projects for which the office is created. Any funds not expended at the close of a fiscal year shall not lapse but shall be carried forward into the next fiscal year. Notwithstanding KRS 142.406, for the period beginning July 1, 2025, and ending June 30, 2028, two and one-half percent (2.5%) of the transient room tax collected pursuant to KRS 142.400, up to the maximum amount of five hundred thousand dollars (\$500,000) in each fiscal year, shall be transferred to the office and dedicated to staff and operational costs.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 194, sec. 2, effective July 15, 2026. -- Created 2025 Ky. Acts ch. 91, sec. 1, effective July 1, 2025.