

DIVISION 004
Greenlight Oregon Labor Rebate
Application, Certification and Withholding

951-004-0000

Purpose

The purpose of these rules is to provide guidance for the administration of the Greenlight Oregon Labor film and television production rebates as authorized by Oregon Laws 2005, chapter 559. The Greenlight Oregon Labor Rebate Program was authorized by the 2005 legislature to encourage film and video production in Oregon, thereby increasing job opportunities for Oregonians in the film and video industry and bringing additional production spending into the state.

Stat. Auth: ORS 284.335 & Or Laws 2005, ch 559

Stats. Implemented: Or Laws 2005, ch 559

951-004-0001

Definitions

- (1) "Actual Expenses" means costs paid in Oregon for pre-production, principal photography, production or postproduction in Oregon of a Qualifying Film Production, including but not limited to the purchase or rental cost of equipment, food, lodging, real property and permits and payments made for salaries, wages and benefits for work done in Oregon.
- (2) "OFVO" means the Oregon Film & Video Office created by ORS 284.305.
- (3) "Qualifying Film Production" means a film or television production that occurs primarily in Oregon of: one or more commercials; one or more episodes of a television show; or a movie to be released in theatres, on video, on television, over the internet or over any other distribution channel.
- (4) "Qualifying Compensation" means wages paid by an employer to an employee for services performed in Oregon in connection with a Qualifying Film Production.

Stat. Auth: ORS 284.335 & Or Laws 2005, ch 559

Stats. Implemented: Or Laws 2005, ch 559

951-004-0002

Application for Certification

A person proposing to produce a Qualifying Film Production and wishing to receive a labor rebate with respect to the production shall submit an application to the Oregon Film and Video Office for certification. The application must be in a form designated by OFVO and submitted within 10 business days of commencement of pre-production in Oregon.

Stat. Auth: ORS 284.335 & Or Laws 2005, ch 559

Stats. Implemented: Or Laws 2005, ch 559

951-004-0003
Certification

- (1) After receipt of an application for certification, the OFVO will review the application to determine if the proposed Qualifying Film Production satisfies the following certification requirements.
 - a. OFVO determines that it is reasonably likely that the applicant will incur Actual Expenses of at least \$1 million that are related to the Qualifying Film Production proposed by the applicant;
 - b. If the Qualifying Film Production proposed by the applicant consists of one or more episodes of a television series, the Actual Expenses are associated with production that comprises no more than a single season of episodes;
 - c. If the Qualifying Film Production proposed by the applicant consists of one or more commercials, the Actual Expenses are to be incurred within a single year; and
 - d. If the Qualifying Film Production proposed by the applicant consists of a movie or other film production not described in subsections (b) or (c) above, the Actual Expenses are associated with that movie or other film production;
 - e. If the OFVO determines that the Qualifying Film Production proposed by the applicant satisfies the certification requirements set forth in section (1) of this rule, the OFVO will send a written certificate evidencing the certification to the applicant and a copy of the certificate to the Oregon Department of Revenue.

Stat. Auth: ORS 284.335 & Or Laws 2005, ch 559
Stats. Implemented: Or Laws 2005, ch 559

951-004-004
Withholding and Reporting

A person issued a written certificate under OAR 951-004-003 who is engaged in a Qualifying Film Production and who pays Qualifying Compensation shall:

- (1) Withhold from that compensation and pay to the Oregon Department of Revenue a minimum aggregate withholding of 6.2% of the total qualifying compensation.
- (2) Send a written report to the OFVO by the 31st of each month following the regular quarterly payroll tax reporting period, or as soon as is practicable following completion of the Qualifying Film Production or, in the case of qualifying production that consists of commercials, annually on or before January 31 of the year following the year in which the commercials were produced, specifying:
 - a. The total amount of Qualifying Compensation paid by the person;
 - b. The names, taxpayer identification numbers and amounts of qualifying compensation paid to each employee receiving Qualifying Compensation during which the Qualifying Production was produced; and
 - c. Any other information required by the OFVO.

Stat. Auth: ORS 284.335 & Or Laws 2005, ch 559

Stats. Implemented: Or Laws 2005, ch 559