

Good morning. My name is Dave Tabar, Creative Director and Owner of **Studio A Films LLC**, a small Westlake, Ohio based filmmaker, and **Blackpool Records**, a Cleveland-based record label. I am a Member of **ASCAP**, the *American Society of Composers, Authors and Publishers*, **AIMP** the *Association of Independent Music Publishers*, a supporter of the **Greater Cleveland Film Commission** and filmmaking and music production throughout the great State of Ohio. I also serve as a fire and life-safety technical committee member on the National Fire Protection Association's *Standard on Motion Picture and Television Production Studio Soundstages, Approved Production Facilities, and Production Locations*, - **NFPA 140**.

I am speaking before the Committee today to support the continuation of tax incentives that are necessary to support filmmaking and related music production industries in Ohio. I am also speaking in support of an increase to those incentives. Film studios, film and music producers, sound stages, educational programs and career development are essential needs for Ohio's entertainment industry. *It is critically important that Ohio's economy, and the individuals who are employed or contracted by these high-tech industries, will continue to evolve and thrive.*

As a newcomer to independent filmmaking and music production – having produced our first short film “**Angel in a Foxhole**” and soundtrack in late 2018 - I have seen the benefits that this industry generates. Through the **Greater Cleveland Film Commission**, I was quickly able to learn the business of screenwriting, financing, fundraising, permitting, and even the politics of, filmmaking. This support led to great success in our efforts to work with local industries, individuals and organizations. These included Arcelor-Mittal Steel and recording studios such as Lava Room, Suma, and Bad Racket in Cleveland. We contracted with Vosh Nightclub in Lakewood, hired vintage 1940's cars, and filmed or recorded music at Ashland University and Baldwin-Wallace University in Ohio, and performed audio post production at Full Sail University in Orlando. We connected with New York City filmmaker Dean Love Films, and in Florida and filmed at Lakeland Airport and Colt Creek State Park, as well as Olmsted Falls, Ohio. We also employed musicians, graphic artists, actors, carpenters, suppliers of WWII gear including military jeeps, guns and uniforms, and gave honor to the “Dogs of All Wars monument” and a 97 year old WWII veteran from Cleveland, presently residing in Mansfield, who gained notoriety with his live Cleveland

television show and performances at orphanages, hospitals and county fairs in Ohio with his performing dog, following his time in post-war Hollywood.

Last Fall, my son and I met with two young filmmakers from L.A. who recently moved to Cleveland. As we talked over breakfast at Grumpy's Café in Tremont, they explained *why* they both moved from L.A. to Cleveland – that *after* they explored many *other* options throughout the U.S. they decided to base the majority of their film production in Ohio. We were amazed to hear their story, though not totally surprised, as we knew what Ohio had to offer them – great housing, living at affordable prices, outstanding creative talent, professional cinematographers, great places to film, and, *a supportive state with tax incentives to do business in.*

I would like to propose two small improvements to House Bill No. 166 that will deliver even greater impact to Ohioans, while inspiring and supporting smaller filmmakers and producers of music:

1. **Update the definition of “Motion Picture”** [lines 4902-4905] **to include the term “short films.”** Low budget, narrative short films should be included, such as the one we produced last year involving WWII veteran William A. Wynne and WWII's “Smoky The War Dog.” His 4lb. Yorkshire Terrier, “Smoky,” found in a New Guinea foxhole in 1944, became widely known as the “first hospital therapy dog of record.” Smoky also received Australia's Purple Cross for having saved human lives. *Such filmmaking involving Ohio history and its people should not be excluded from incentives, due to lower production budgets associated with short films by producers with lesser means.*
2. **More specifically, change the “\$300,000” minimum required production expenditure to \$100,000** [lines 4982-4987 and 4988-4994], with a further reduction to **\$75,000** in cases where 100% of all music for the film is recorded and produced in the State of Ohio using Ohio musicians. *We have great music talent and production facilities in Ohio – let's assure these facilities and Ohio's great talents are used!* For example, Tennessee offers a 25% cash rebate in the form of a grant for qualified labor and vendor expenditures *that specifically includes music.* Even better, take the qualifying threshold to **\$50,000** where *Screenplays* are Ohio-based, such as

in Louisiana. *Note:* According to the ***National Conference of State Legislators (NCSL)***, the following states have set **\$100,000** for their minimum tax incentive thresholds, with several states even lower. *See:* CO, CT, KY, LA, ME, MN, MI, NM [*no* minimum spend in NM, OK, OR, or RI, for thresholds “less than \$300,000.”

A few final notes to the Committee:

1. I am anxious to hire one or two interns to support the independent film and music business once we’ve recovered from our 2018 losses. We received no incentives in 2018-2019 and relied totally upon donations and self-financing.
2. Our ultimate goal is to achieve production of a full-length feature film with principal filming and production in Ohio.
3. Our recently-produced short film received positive reviews in L.A., New Haven CT, Illinois, Georgia and Florida. However, several film festival screeners noted that our low budget, initially set at \$25,000 provided by many individual donors, was too low. A short film produced at double or triple our initial \$25,000 budget would have delivered a much stronger, more compelling, and in the end, more successful film. A **\$100,000** production budget would provide the opportunity to hire the best cast and improve our production sets and cinematography, while delivering excellent, more likely local, high quality editing and post-production. *To achieve a \$100,000 production budget, tax incentives would be essential.*

The bottom line? A healthy, strong, viable and growing film industry in Ohio will assure greater opportunities for an even larger collection of smaller, independent filmmakers, music producers, marketers and support industries that include creative talent, technical, trades and financial services. We are here today to support investment, job creation and development, career growth, and especially, opportunities in all media forms and technology throughout Ohio for our youth.

Yes ... incentives, investment, education and talent all work together to inspire and create “Action!” ... both on the set, and throughout ... Ohio!

To Chairman Dolan and to all Members of the Senate Finance Committee, thank you for your time today to listen to my testimony that recommends critical changes to the proposed elimination of the motion picture production tax credit.