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**Senate Ways & Means Committee**  
**SB 159 Sponsor Testimony**  
**April 8, 2025**

Chairman Blessing, Vice Chair Roegner, Ranking Member DeMora, and members of the Senate Ways and Means Committee – thank you for the opportunity to provide sponsor testimony on Senate Bill 159. As my joint sponsor explained, this bill provides some needed changes to the current Ohio Motion Picture Tax Credit program.

I had the honor of ushering in the Motion Picture Tax Credit program in 2009, and the late Senator Kirk Schuring did much of the heavy lifting to get the program to where it is today. In fact, this bill is a near identical reintroduction of Senator Schuring’s Senate Bill 283 from the 135<sup>th</sup> General Assembly. Rather than reiterate the components of the bill, I would like to provide some supplemental information on its numerous benefits.

Since I first introduced this tax credit in 2009, dozens of states have implemented or grown their film tax credit programs, with 36 states, Puerto Rico, and the U.S. Virgin Islands currently offering film-specific tax credits. Since 2021, at least 18 states have enacted measures to implement or expand film tax incentives<sup>1</sup>. This has created a landscape where states are competing for these productions and the infrastructure that follows.

We are not seeking to favor one industry over another; we simply want to remain competitive with other states. The latest economic study on the Ohio

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<sup>1</sup> “State Film and Television Incentive Programs.” NCSL, April 8, 2024. <https://www.ncsl.org/fiscal/state-film-and-television-incentive-programs>.

Motion Picture Tax Credit program found that we saw a return on investment of \$3.09 for every \$1.00 spent on credits<sup>2</sup>. The film tax credit has proven economic benefits that we don't want to leave on the table by turning away new applicants. The increased cap will incentivize new productions to come to Ohio. These productions are currently going to other states that offer greater access to tax credits.

With states like Pennsylvania at a \$100 million annual film tax credit cap, Kentucky at \$75 million cap, and Georgia at an unlimited cap<sup>3</sup>, our proposed \$100 million annual credit cap allows our state to be a competitive player in the film industry. The Texas Senate is considering a \$500 million biennial cap, and even California Governor Gavin Newsome has acknowledged the migration of film productions out of California and has proposed increasing the state's film tax credit cap to \$750 million annually.

The tax incentives under the Ohio Motion Picture Tax Credit program are awarded as rebates, after the productions have wrapped and the taxes have been paid. These are vetted projects that provide jobs and commerce in Ohio.

The House's budget, Sub. House Bill 96, currently contains a few provisions of our bill, Senate Bill 159. The first would change the application window to a rolling application process and the second would increase the tax credit cap to \$75 million. While we are supportive of these changes in the budget, we believe that a \$100 million cap would better meet the industry demand and attract more major productions.

Chairman Blessing and the esteemed Members of the Senate Ways and Means Committee, I would like to thank you again for this opportunity to testify. We are happy to answer any questions at this time.

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<sup>2</sup> "Economic Impact of the Ohio Motion Picture Tax Credit." London: Olsberg SPI, November 6, 2020.

<sup>3</sup> NCSL, 2024