

122:21-1-01 **Definitions.**

The following definitions are applicable to the rules set forth in this chapter of the Administrative Code as well as the guidelines, application and other materials of the Motion Picture Tax Credit Program approved by the director.

(A) "Above-the-line talent" means all principal cast, writers, directors, and producers working in the production.

(B) "Applicant" means a motion picture company that files an application with the director to certify a motion picture production as a tax credit-eligible production pursuant to section 122.85 of the Revised Code.

(C) "Below-the-line talent" means employees in the production other than principal cast, writers, directors, and producers.

(D) "Director" means the director of the Ohio department of development.

(E) "Distribution plan" means the plan for any theatrical, television, movie of the week, internet, and festival submission of the production.

(F) "Green lit" means the production has been certified in writing by the applicant to begin production.

(G) "First pre-production date" means ninety days prior to principal photography.

(H) "Loan-out talent" means cast or crew who provides services to a tax credit-eligible production who are not employed by the applicant, but are loaned to the applicant for the purposes of performing production tasks for the tax credit-eligible production. Payments to the individual or corporation employing the loan-out talent, to the extent qualified, are eligible production expenditures provided the individual or corporation actually employing the cast or crew register with Ohio secretary of state.

(I) "Resident cast and crew wages" means pretax wages paid to the Ohio-resident individuals employed as cast or crew of the tax credit-eligible production, including the contract amount of loan-out talent and any other employment contracts. For the purposes of the rule in this section 122:21-1, wages also includes the dollar value of employer contributions to Ohio resident pension, health and welfare benefits, holiday, and vacation to the extent included in wages.

(J) "Non-resident cast and crew wages" means pretax wages paid to individuals who are not Ohio residents employed as cast or crew of the tax credit-eligible productions, including the contract amount of loan-out talent and any other employment contracts. For the purposes of the rule in this section 122:21-1, wages also includes the dollar value of employer contributions to pension, health and welfare benefits, holiday, and vacation to the extent included in wages.

(K) "Reviewable progress" means the particular steps leading to the implementation of the tax credit eligible production have been undertaken and are continuing or accomplished as demonstrated by objective evidence which be documentary or otherwise. For example, a production report indicating the specific production tasks are under way, documentation for production financing is complete or, pre-production approvals have been received.

(L) "Shooting days" means days of principal photography for the production.

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Certification

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Date

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