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**1889 INSTITUTE: END THE FILM ENHANCEMENT REBATE**

*Oklahoma offers one of the most generous film production subsidies in the nation.*

**OKLAHOMA CITY, OK** (April 7, 2021) – The 1889 Institute has published “[Corporate Welfare Directory: Oklahoma Film Enhancement Rebate](#),” which makes it clear that the state’s tax rebate program for filmmaking is a corporate welfare scheme. Dressed up as something to help Oklahoma’s image and to create jobs, the 35 percent rebate applies to projects with production budgets as low as \$50,000 and as little as \$25,000 in qualifying expenses.

“With qualifying production budgets as small as this, it’s obvious that the Film Enhancement Rebate Program is more about throwing a sop to an industry than it is about making Oklahomans more prosperous,” said Tyler Williamson, the study’s author and 1889 Institute Research Associate. “One wonders if Oklahoma’s tax system is being manipulated just so our elected officials have a chance to meet movie stars,” he said.

In an earlier publication, the 1889 Institute devised a series of yes/no questions for determining if a particular policy could be considered corporate welfare. “The film rebate checks off every box,” said Williamson. “A recent Incentive Evaluation Commission report that supports the film rebate, reversing that commission’s earlier judgment changes nothing. The film rebate is a net cost and effectively a subsidy to a California-based, and very wealthy, industry,” Williamson said.

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**About the 1889 Institute**

The 1889 Institute is an Oklahoma think tank committed to independent, principled state policy fostering limited and responsible government, free enterprise and a robust civil society. The publication, “Corporate Welfare Directory: Oklahoma Film Enhancement Rebate” and other reports can be found on the nonprofit’s website at [www.1889institute.org](http://www.1889institute.org).