CABINET FOR ECONOMIC DEVELOPMENT

Andy Beshear
GOVERNOR

Mayo-Underwood Building
500 Mero Street, 5th Floor
Frankfort, Kentucky 40601

Jeff Noel
SECRETARY

MEMORANDUM

TO: KFLC Members

FROM: Joseph Gearon, Director of Program Administration J. G.
Department for Financial Services

DATE: September 11, 2026

SUBJECT: **KFLC Regular Meeting**

The Kentucky Film Leadership Council's meeting is scheduled for **September 16, 2026,** at 11:00 a.m. (ET) / 10:00 a.m. (CT) through both in person attendance and video conference. The primary location for the meeting where all members can be seen and heard and the public may attend in accordance with KRS 61.826 and 61.810 will be in COT Conf Room MUB512NC on the 5th floor at the Cabinet for Economic Development, Mayo Underwood Building, 500 Mero Street in Frankfort. While participants, media and members of the public may attend the board meeting in person at the primary location, attendees are also encouraged to join the meeting virtually and can access the video teleconference at the following link:

https://ky-voip.zoomgov.com/j/1659820886

If you have any questions, please feel free to contact our office at any time.

KENTUCKY FILM LEADERSHIP COUNCIL
AGENDA
September 16, 2026

PRIMARY LOCATION:
Where all members can be seen and heard and the public may attend in accordance with KRS 61.826 & 61.840
Hearing Room MUB #133CE 1st Floor
Mayo Underwood Building
500 Mero Street
Frankfort, Kentucky
ALSO AVAILABLE VIA ZOOM:
https://ky-voip.zoomgov.com/j/1659820886

Call to Order
Notification of Press
Roll Call
Opening Comments

Minutes

Minutes from August 5, 2026 Meeting

Reports

Executive Director Report	Meg Fister
Monitoring Report	Joseph Gearon
KFLC Regulation Update (No Action)	Chad Zimlich

KEI Projects

T17 Aries LLC	Butler	Tim Bates
Kertis Creative, LLC	Boyd, Clay, Jefferson, Kenton, Knott, Letcher, McCracken, Perry	Tim Bates
Lacys Mom LLC	Hopkins	Tim Bates
DOMINION FILM LLC	Fayette	Tim Bates
Gasoline Filmed Entertainment, LLC	Fayette, Jefferson	Cody Pennington
Appalachia Vision LLC	Fayette, Floyd, Harlan, Knott, Leslie, Letcher, Perry, Pike, Trimble	Emily Patrick
Saving Snoopy LLC	Jefferson	Breanna Dolan
TenXTen, LLC	Jefferson	Breanna Dolan
Alpha Uno LLC	Fayette	Joseph Gearon

Adjournment

KENTUCKY FILM LEADERSHIP COUNCIL MEETING
WEDNESDAY, AUGUST 5, 2026
MINUTES

A meeting of the Kentucky Film Leadership Council (KLFC) convened on Wednesday, August 5, 2026, through both in person attendance and video conference. The primary location for the meeting where all members could be seen and heard and the public was able to attend in accordance with KRS 61.826 and 61.840 was the Conference Room, 512NC, at 500 Mero Street, Mayo-Underwood Bldg., 5th Fl, Frankfort, Kentucky. While participants, media and members of the public were able to attend the council meeting in person at the primary location, space was limited, and attendees were encouraged to join the meeting virtually and provided a link for a video teleconference.

CALL TO ORDER
Soozie Eastman, Chair of KFLC, called the meeting to order at 11:01 a.m. and verified press notification.

OATH OF OFFICE
Matt Wingate administered an Oath of Office to reappoint Jeremy Winton to the Council.

ROLL CALL
Danielle Franklin called the roll.

MEMBERS PRESENT
Soozie Eastman, Secretary Jeff Noel, Secretary Lindy Casebier, Secretary Jamie Link, Misdee Wrigley Miller, and Jeremy Winton

MEMBERS ABSENT
Steve Zahn

STAFF PRESENT
Tim Bates, Lizzie Coffey, Breanna Dolan, Danielle Dunmire, Michelle Elder, Eric Estill, Meg Fister, Danielle Franklin, Joseph Gearon, Marilyn LeBourveau, Wes Leggin, Shannon MacDonald, Peyton McElmurray, Nasim Moula, Andrew Osborne, Kylee Palmer, Emily Patrick, Cody Pennington, Emma Spicer, Matt Wingate, Colin Wright, and Ashiq Zaman

OTHERS PRESENT
Dave Conway; Andrea Ahl; Anthony Fankhauser; Charlotte Kirk and Aaron Mirtes, Spiral Down Film, LLC; Victoria McDevitt, House of Hawthorne LLC; Benjamin Murphy and Felipe Dieppa, Copperline Productions, LLC; Ojan Missaghi, Helix Productions, LLC; Jacob Taucher; Jacobo Rispa, Sunshine Films Florida LLC; George Maranville and Joe Livecchi, Airways Productions, LLC; Michael Pizzimenti, Evermore Productions, LLC; Lisa Brin, FilmLEX; Sandra Wilson; Kristi Kilday; David Cottingham; Patrick Ball; Mitesh Patel, Applied Art Pictures, Inc

APPROVAL OF MINUTES
A motion was introduced by Secretary Jamie Link to approve the minutes of the Kentucky Film Leadership Council meeting held on June 25, 2026. The motion was seconded by Secretary Lindy

Casebier. Misdee Wrigley Miller was not present at the June 25, 2026 meeting and abstained from voting on the approval. The motion passed without opposition.

EXECUTIVE DIRECTOR REPORT

Meg Fister provided a report on the continued efforts of the Kentucky Film Office.

MONITORING REPORT

Joseph Gearon provided the monitoring report of the calendar year activity for the KEI projects.

NEW BUSINESS

The following projects were presented for consideration by the KFLC:

1. Eleventh Kentucky Movie LLC, Bourbon and Fayette counties, presented by Cody Pennington

A representative from the project attended virtually for project discussion.

Secretary Jeff Noel made a motion to approve this project with a second by Misdee Wrigley Miller. The motion passed without opposition.

2. Twelfth Kentucky Movie, LLC, Bourbon and Fayette counties, presented by Breanna Dolan

A representative from the project attended virtually for project discussion.

Misdee Wrigley Miller made a motion to approve this project with a second by Jeremy Winton. The motion passed without opposition.

3. Spiral Down Film, LLC, Breckinridge, Bullitt, Daviess, Hancock, Jefferson, Oldham, Shelby, and Spencer counties, presented by Breanna Dolan

A representative from the project attended virtually for project discussion.

Misdee Wrigley Miller made a motion to approve this project with a second by Chair Soozie Eastman. The motion passed without opposition.

4. House of Hawthorne LLC, Jefferson County, presented by Peyton McElmurray

A representative from the project attended virtually for project discussion.

Secretary Jeff Noel made a motion to approve this project with a second by Secretary Jamie Link. The motion passed without opposition.

5. Applied Art Pictures, Inc., Calloway, Madison, and McCracken counties, presented by Peyton McElmurray

A representative from the project attended virtually for project discussion.

Secretary Jamie Link made a motion to approve this project with a second by Misdee Wrigley Miller. The motion passed without opposition.

6. Wizard Film LLC, Jefferson County, presented by Peyton McElmurray

A representative from the project attended virtually for project discussion.

Secretary Jeff Noel made a motion to approve this project with a second by Secretary Lindy Casebier. The motion passed without opposition.

7. Gambino Film Production LLC, Jefferson County, presented by Joseph Gearon

A representative from the project attended virtually for project discussion.

Jeremy Winton made a motion to approve this project with a second by Secretary Jamie Link. The motion passed without opposition.

8. Sunshine Films Florida LLC, Jefferson County, presented by Wesley Leggin

A representative from the project attended virtually for project discussion.

Secretary Jeff Noel made a motion to approve this project with a second by Chair Soozie Eastman. The motion passed without opposition.

Misdee Wrigley Miller disclosed an interest in Evermore Productions, LLC, Airways Productions, LLC, Helix Productions, LLC, Icestone Productions, LLC, and Copperline Productions, LLC. In accordance with the KFLC Bylaws, Mrs. Wrigley Miller refrained from participating in discussions related to these projects and left the room during discussion.

9. Evermore Productions, LLC, Fayette County, presented by Cody Pennington

A representative from the project attended virtually for project discussion.

Secretary Jamie Link made a motion to approve this project with a second by Chair Soozie Eastman. The motion passed without opposition.

10. Airways Productions, LLC, Fayette County, presented by Emily Patrick

A representative from the project attended virtually for project discussion.

Secretary Jamie Link made a motion to approve this project with a second by Secretary Jeff Noel. The motion passed without opposition.

11. Helix Productions, LLC, Fayette County, presented by Tim Bates

A representative from the project attended virtually for project discussion.

Secretary Jeff Noel made a motion to approve this project with a second by Secretary Lindy Casebier. The motion passed without opposition.

12. Icestone Productions, LLC, Fayette and Powell counties, presented by Tim Bates

A representative from the project attended virtually for project discussion.

Secretary Lindy Casebier made a motion to approve this project with a second by Chair Soozie Eastman. The motion passed without opposition.

13. Copperline Productions, LLC, Fayette and Jefferson counties, presented by Tim Bates

Chair Soozie Eastman stated that, as it related to this project, she would like to note for the record that as a board member of 502 Film, the organization for which she belongs and serves as President, is associated with this production. 502 Film does not receive any compensation, nor does it influence any creative decisions of the project. Accordingly, she does not believe a conflict of interest exists but would like to note for the purposes of the record.

A representative from the project attended virtually for project discussion.

Secretary Jamie Link made a motion to approve this project with a second by Secretary Jeff Noel. The motion passed without opposition.

Misdee Wrigley Miller returned to the meeting.

The KFLC's next regular scheduled meeting is Wednesday, September 16, 2026.

ADJOURNMENT

Secretary Lindy Casebier made a motion to adjourn with a second by Chair Soozie Eastman. The motion passed without opposition.

The meeting adjourned at 11:41 a.m.

Soozie Eastman, Chair
Kentucky Film Leadership Council

Kentucky Entertainment Incentive (KEI) Projects
Calendar Year 2026

KFLC Meeting date	9/16/2026
Total Projects Approved Calendar Year-to-Date	72
Number of Proposed Projects for Current Month	9

Motion Picture or Entertainment Production / Continous Film Production

Calendar Year Cap	$75,000,000
Approved Calendar Year-to-Date	$54,211,039
Recaptured Funds Calendar Year-to-Date	$4,120,616
Balance Available for Current Month	$24,909,577
Proposed Approval for Current Month	$4,550,543
Balance Available for Remainder of Calendar Year	$20,359,034

CABINET FOR ECONOMIC DEVELOPMENT

Kentucky Film Office

(Emergency Amended After Comments)

307 KAR 1:080E. Kentucky Entertainment Incentive Program (Effective July 15, 2026[~~July 1, 2025~~]).

RELATES TO: KRS 154.61-010, 154.61-020, 154.61-030

STATUTORY AUTHORITY: KRS 154.12-280, 154.61-030(5)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 154.12-280, 154.12-282, 154.61-010, 154.61-020, and 154-61-030 authorize the Kentucky Film Office and Kentucky Film Leadership Council, through the Cabinet for Economic Development and its Secretary, to establish procedures and standards for the Kentucky Entertainment Incentive Program. This administrative regulation establishes the application, criteria, fee structure, and economic analysis to evaluate applications for the KRS Chapter 154.61 incentives.

Section 1. Definitions.

(1) "Above-the-line production crew" is defined by KRS 154.61-010(1).

(2) "Applicant" means an eligible company submitting an application for incentives under KRS 154.61-030.

(3) "Application" means an Application for Kentucky Entertainment Incentive (KEI) for tax incentives filed with the Cabinet pursuant to KRS 154.61-030.

(4) "Approved company" is defined by KRS 154.61-010(3).

(5) "Below-the-line production crew" is defined by KRS 154.61-010(4).

(6) "Cabinet" is defined by KRS 154.61-010(5).

(7) "Certified audit" is defined by KRS 154.61-010(6)

(8) "Commercial" means an advertisement or promotional production created for the purpose of marketing, promoting, or publicizing a product, service, brand, or message, intended for distribution or exhibition on television, digital platforms, streaming services, or other national or multi-regional marketing campaigns. A commercial shall include a live-action component and may incorporate animation, visual effects, or other post-production elements, provided that such live-action component is a material and substantive part of the production.

(9) "Common ownership" means two (2) or more legal entities, such as corporations, limited liability companies, partnerships, and the like, where the:

(a) Entities are owned by the same person;

(b) Same person serves as an officer or director of the entities; or

(c) Majority of one (1) entity is owned by one (1) or more of the other entities.

(10)[~~(8)~~] "Commonwealth" is defined by KRS 154.61-010(7)[~~(6)~~].

(11)[~~(9)~~] "Compensation" is defined by KRS 154.61-010(8)[~~(7)~~].

(12)[~~(10)~~] "Continuous film production" is defined by KRS 154.61-010(9)[~~(8)~~].

(13)[~~(11)~~] "Council" is defined by KRS 154.61-010(10)[~~(9)~~].

(14)[~~(12)~~] "Eligible company" is defined by KRS 154.61-010(12)[~~(11)~~].

(15)[~~(13)~~] "Employee" is defined by KRS 154.61-010(13)[~~(12)~~].

(16)[~~(14)~~] [~~"Enhanced incentive county" is defined by KRS 154.61-010(13).~~

~~(15)~~]"Financial interest" means a pecuniary interest that a reasonable person would expect to influence the impartiality of the transaction.

(17) "Heritage county" is defined by KRS 154.61-010(16).

(18)[~~(16)~~] “Kentucky-based company” is defined by KRS 154.61-010(18)[~~(16)~~].

(19)[~~(17)~~] “Kentucky Film Office” or “Office” means the office created by KRS 154.12-280.

(20)[~~(18)~~] “Kentucky vendor” means an individual or entity that:

(a) Sells or rents a type of property of which more than a de minimis amount is regularly held in its inventory in the ordinary course of business in Kentucky, or provides a service not performed at the filming or production site but in Kentucky, which is the subject of the production expenditure, in its ordinary course of business;

(b) Has a physical location in Kentucky with at least one (1) Kentucky resident employee working at the location on a regular basis. Registering with the Kentucky Secretary of State or appointing a registered agent in Kentucky does not establish a physical location in Kentucky for purposes of this definition;

(c) Is registered with the Kentucky Department of Revenue for collection of sales and use tax if required by law;

(d) Has a local Kentucky business license if required by law. The approved company shall be required to obtain a copy of the license from any Kentucky vendor if the total amount of purchases exceeds $50,000 for the vendor during the period considered in the application and approval by the council; and

(e) Provides services rendered on set or within the Commonwealth and:

1. Is identified on the daily production reports; or

2. Can provide other reasonable evidence that these services were rendered within the Commonwealth.

(21)[~~(19)~~] "Negotiated" means an arm's-length transaction between two (2) or more parties who are unrelated and unaffiliated, and entered into voluntarily in an open market where the parties acted in their own self-interest.

(22)[~~(20)~~] "Non-resident" means any individual not meeting the definition of a "resident" under KRS 154.61-010(28)[~~(22)~~].

(23)[~~(21)~~] "Pass-through entity" is defined by KRS 141.010(28).

(24)[~~(22)~~] "Person" is defined by KRS 154.61-010(24)[~~(20)~~].

(25)[~~(23)~~] "Program" means the Kentucky Entertainment Incentive Program established by KRS 141.383, 154.61-020, and 154.61-030.

(26)[~~(24)~~] "Qualifying expenditure" is defined by KRS 154.61-010(25)[~~(21)~~].

(27)[~~(25)~~] "Qualifying Kentucky crew training program" means a training program offered in conjunction with a motion picture or entertainment production, as defined by KRS 154.61-010(20)[~~(18)~~], in partnership with:

(a) An accredited Kentucky educational institution;

(b) A local trade association; or

(c) A regional educational or trade association.

(28)[~~(26)~~] "Qualifying payroll expenditure" is defined by KRS 154.61-010(26)[~~(22)~~].

(29)[~~(27)~~] "Resident" is defined by KRS 154.61-010(28)[~~(23)~~].

(30) "Script" means the written text, synopsis, and visual storyboard of a motion picture or entertainment production, including dialogue, narration, scene descriptions, stage directions, character descriptions, and other written content that serves as the basis for the production.

Section 2. The provisions of this administrative regulation shall be applicable on or after July 15, 2026[~~July 1, 2025~~].

Section 3. Qualifying Payroll Expenditures under the Kentucky Entertainment Incentive Program.

(1) Qualifying payroll expenditures submitted to the Cabinet by an approved company shall only include those expenditures made in Kentucky for services performed in the Commonwealth by above-the-line production crew or below-the-line production crew.

(2) When submitting qualifying payroll expenditures for above-the-line production crew, an approved company shall demonstrate to the Cabinet that the employee's salary was negotiated prior to commencement of the production. Salaries paid to above-the-line production crew with a financial interest in the approved company shall be disclosed and accompanied by supporting documentation demonstrating the payroll expenditure was reasonable within market rates. Financial interest shall extend to parent companies, subsidiaries, or any other related individuals or entities deriving income, profits, or loss from the approved company. Supporting documentation required under this subsection shall include:

(a) Disclosure of the total payroll expenditure related to the above-the-line production crew member for the project;

(b) A detailed description of the services performed in the Commonwealth, including dates; and

(c) Comparative rates from DGA, WGA, PGA, the International Brotherhood of Teamsters, or other nationally recognized union or guild, as applicable, demonstrating the claimed qualifying payroll expenditure aligns with standard industry rates.

(3) When submitting qualifying payroll expenditures made in the Commonwealth for services performed in the Commonwealth, an approved company shall demonstrate to the Cabinet that the employee rendered the service on-set or otherwise within the Commonwealth. Compensation for services conducted or rendered both in the Commonwealth and outside of the Commonwealth shall

only qualify as a qualified payroll expenditure to the extent the service is physically rendered in the Commonwealth. If an approved company is unable to track the cost of the services physically rendered in Commonwealth, then some other reasonable method which approximates the cost of the services rendered in the Commonwealth may be used to determine the amount attributable to the Commonwealth subject to adjustment by the Cabinet.

(4) For purposes of qualifying payroll expenditures attributable to an employee's salary or compensation, the includable amount shall not exceed the employee's annual salary and compensation divided by 365 then multiplied by the number of days upon which the employee actually performed services within the Commonwealth directly in connection with the motion picture or entertainment production. The approved company shall identify and document the specific dates on which such services were performed. No day for which salary or compensation is claimed for a particular employee shall overlap with any day for which incentivization is sought for that same employee's salary or compensation in connection with any other motion picture or entertainment production.

(5) Failing to provide documentation if requested by the Cabinet shall result in expenditures being disqualified and the claimed qualifying payroll expenditure being excluded.

Section 4. Qualifying Expenditures under the Kentucky Entertainment Incentive Program.

(1) An approved company submitting qualifying expenditures to the Cabinet shall only include expenditures made in the Commonwealth for one (1) or more of the categories listed in KRS 154.61-010(25)(a)(1) through (9)[~~KRS 154.61-010(21)(a)(1) through (9)~~].

(2) Expenditures shall be considered made in the Commonwealth if they are made to a Kentucky vendor.

(3) Expenditures shall not be considered to be made in the Commonwealth if those expenditures are paid to a Kentucky vendor acting as a conduit, waypoint, or pass-through entity solely to enable the purchases or rentals to qualify as qualifying expenditures. **To the extent purchases or rentals of a tangible asset are from a Kentucky vendor and the tangible asset is of the type normally held in inventory in the ordinary course of the Kentucky vendor's business for purchase or rental in the Commonwealth, then such expenditure may be treated as qualifying expenditures under this section.**

(4) Expenditures made to persons with common ownership or a financial interest with an approved company shall be accompanied by supporting documentation demonstrating the expenditure was reasonable within market rates. Common ownership shall extend to parent companies, subsidiaries, or any other related individuals or entities deriving income, profits, or loss from the approved company. Supporting documentation required under this subsection shall include:

(a) Disclosure of[~~disclose~~] the total value of goods and services provided for the project as well as a breakdown of all the related party transactions;

(b) Detailed itemization and description of the services and goods included within the expenditure; and

(c) At least two (2) competitive bids from unrelated vendors within the motion picture or entertainment production's geographic region. [~~Common ownership shall extend to parent companies, subsidiaries, or any other related individuals or entities deriving income, profits, or loss from the approved company.~~]

(5) Records submitted in support of a claimed qualifying expenditure shall contain sufficient detail to enable the Cabinet or office to verify the specific services, equipment, or facilities

invoiced were directly utilized in connection with the motion picture or entertainment production. General descriptions, summary categories, or grouped charges that do not identify the specific services, equipment, or facilities provided shall result in the disqualification of the claimed qualifying expenditure.

(6) Goods, equipment, or other tangible assets purchased outside of the Commonwealth shall not qualify as qualifying expenditures unless such purchase is from a Kentucky vendor and described in subsection (3) of this section as a qualifying expenditure.

(7) For goods, equipment, or other tangible assets, the following shall apply:

(a) For office, production, post-production, or effects equipment, including computers, hardware, printers, and similar items, the qualifying expenditure shall be the lesser of the net cost after any resale proceeds or twenty (20) percent of the original purchase price.

(b) For all other assets with an original purchase price exceeding $5,000, the qualifying expenditure shall be limited as follows:

1. If sold, the lesser of net cost after resale or twenty (20) percent of the original purchase price;

2. If retained, donated, or otherwise disposed of without sale, no more than twenty (20) percent of the original purchase price;

3. If destroyed as part of production, up to one hundred (100) percent of cost, provided sufficient documentation is maintained.

(c) For costumes, props, set pieces, and other non-fixed assets used in national touring productions of a Broadway show, only the portion of the cost attributable to use within the Commonwealth shall qualify, based on a reasonable allocation supported by production records and documentation.

(8) Failing to provide documentation [~~if~~]requested by the Cabinet shall result in expenditures being disqualified and the claimed qualifying expenditure being excluded.

Section 5. Application Requirements.

(1) Applicants seeking incentives under the program shall submit an Application for Kentucky Entertainment Incentive (KEI) to the Cabinet that includes:

(a) The name and address of the applicant;

(b) Verification that the applicant is a Kentucky-based company;

(c) The preliminary production script or a detailed synopsis of the script;

(d) The locations where the filming or production will occur;

(e) The anticipated date on which filming or production shall begin in Kentucky;

(f) The anticipated date on which the applicant will complete incurring expenditures in Kentucky;

(g) The total anticipated qualifying expenditures;

(h) The total anticipated qualifying payroll expenditures for resident and nonresident above-the-line crew by county;

(i) The total anticipated qualifying payroll expenditures for resident and nonresident below-the-line crew by county;

(j) The address of a Kentucky location at which records of the production will be kept;

(k) An affirmation that if not for the incentive offered under this subchapter, the eligible company would not film or produce the production in the Commonwealth;

(l) Proof of funding for the project. An applicant shall provide documentation demonstrating a minimum of[~~Proof shall demonstrate~~] fifty (50) percent [~~of funds raised through the following:~~

~~1. IATSE Bonds, SAG Bonds, Completion Bonds;~~

~~2. Payroll statements;~~

~~3. Bank statements;~~

~~4. Financing or funding contracts; or~~

~~5. Commitment letters.~~

~~a. Demonstrate twenty-five (25) percent~~]of committed funds are held in an escrow account under the applicant's name identified as for the purpose of the motion picture or entertainment production by way of a[~~; and~~

~~b. Present a balance sheet and~~] letter from an accredited financial institution[~~, attorney, or accountant holding the funds~~]. **An acceptable letter under this subsection shall demonstrate that a minimum of fifty (50) percent of financing for the applicant's motion picture or entertainment production has been obtained or is available to the applicant company through a credit facility at the accredited financial institution. The letter may condition the availability or disbursement of the financing on the approval of the application by the council provided that it contains a commitment that, upon satisfaction of the condition, the financing funds will be made available to the applicant company for the specific motion picture or entertainment production. Notwithstanding the foregoing, for an applicant that has a market capitalization of $1 billion (USD) or more, or where the applicant is owned directly or indirectly by a company that has a market capitalization of $1 billion (USD) more, a letter from a corporate officer to the Cabinet that the applicant has sufficient financing to produce the film shall be sufficient to satisfy the requirements of this subparagraph.**

(m) Whether the applicant has a distribution contract for the project and supporting plans and documentation regarding distribution;

(n) Whether the applicant has previously received approval for incentives under the program, and, if so, specification of the year of the approval and amount of incentives received in each year. This information shall include incentives received by any other entity with common ownership or any individual with a financial interest in the applicant. Common ownership shall extend to parent companies, subsidiaries, or any other related individuals or entities deriving income, profits, or loss from the applicant;

(o) The number of resident and nonresident above-the-line and below-the-line production crew members included by the applicant, or any other entity with common ownership or any individual with a financial interest in the applicant, on a previous application. This information shall include:

1. The date of the application;

2. Whether the application was approved;

3. The dates upon which the crew members were or are to be utilized; and

4. Each crew member's role in the production;

(p) Any deal memoranda between applicants and key personnel;

(q) A detailed episode-by-episode synopsis and committed talent;

(r) A detailed breakdown of the project's budget including all estimated line items used to support claimed qualifying payroll expenditures and qualifying expenditures. All budget line items shall be reasonable and within market rates;

(s) A detailed explanation of timing of the production if there are commonly held or financially interested applicants with overlapping personnel; and

(t) Whether there are one (1) or more qualifying Kentucky crew training programs offered in conjunction with the project.

(2) The office shall review applications on a project basis. For purposes of this administrative regulation, a television program may consist of a pilot episode or an entire season of a series. A television program shall not be divided into individual episodes or groups of episodes for purposes of establishing separate projects.[~~Applicants shall submit a completed application no later than thirty (30) calendar days prior to the date upon which applicant seeks to have the application reviewed by the council.~~]

(3) Within thirty (30)[~~twenty (20)~~] calendar days of receiving an application, the office shall notify the applicant:

(a) That the office received the application;

(b) Whether, upon initial review, the applicant appears to meet the criteria of an eligible company or whether the office requires additional verification or documentation; and

(c) That either:

1. Based upon the annual allocated funds for the program, enough uncommitted incentives remain in the program's calendar year to move forward with an economic analysis[~~, ranking of the application, and notification to the council~~]; or

2. Based upon the remaining annual allocated funds for the program, the office will not move forward with the application.

Section 6. Incentive Awards. To effectuate the purposes of the program set forth in KRS 154.61-020(1), the amount of incentive awards approved for all applicants in any single quarter of the calendar year[~~month~~], not otherwise meeting the definition of continuous film production, shall be limited to no more than twenty-five (25) percent[~~$10 million~~] of the total annual tax credit cap under KRS 154.61-020(4). If the amount of incentive awards approved does not meet the twenty-five (25) percent[~~$10 million~~] limitation set forth in this subsection, the remainder shall carry forward to the subsequent quarter of the calendar year[~~month~~]. The council may elect to commit more than this quarterly[~~monthly~~] allocation if a project:

(1) Has anticipated qualifying expenditures and payroll expenditures that exceed this amount; and

(2) Commitment of incentives to the project is supported by the economic analysis set forth in Section 7 of this administrative regulation.

Section 7. Economic Analysis.

(1) The Cabinet shall conduct an economic analysis of each application.

(2) The analysis shall evaluate each application on the:

(a) Percentage of spend in the Commonwealth in relation to the total amount anticipated to be spent on a project, favoring a higher percentage of the total budget allocated within Kentucky;

(b) Relative percentage of total production costs associated with above-the-line and below-the-line production crew costs, favoring a higher percentage of below-the-line production crew;

(c) Percentage of project filming or production in heritage[~~enhanced incentive~~] counties, favoring a higher percentage of project filming or production in heritage counties;

(d) Number of anticipated employed Kentucky residents compared to the total above-the-line and below-the-line production crew, favoring a higher percentage of employed Kentucky residents;

(e) Amount of time filming or production will occur in Kentucky, favoring a higher number of days filming in Kentucky;

(f) Presence of a distribution contract, favoring the presence of a distribution contract with a streaming service with at least 25 million U.S. domestic subscribers, a cable television network available to at least 25 million U.S. domestic households, a U.S. commercial broadcast network, or a contract for worldwide theatrical distribution;

(g) Percentage of funding secured, favoring fully secured funding;

(h) Total amount of incentives sought compared to the number of Kentucky-based above-the-line and below-the-line production crew members employed;

(i) Percentage of incentives sought attributable to non-Kentucky-based production crew members, favoring a lower percentage of incentives attributable to non-Kentucky-based production crew; [~~and~~]

(j) Previous participation in the program, favoring those applicants with a demonstrated record of success with the program; and

(k) Availability of one (1) or more qualifying Kentucky crew training programs offered in conjunction with the project.

(3) The Cabinet shall conduct an economic analysis of each application submitted under the program based upon the program's purposes set forth in KRS 154.61-020(1)(a) through (d). Analysis shall prioritize applications with more Kentucky-based jobs, committed funding, spend to Kentucky-based vendors and residents, qualifying Kentucky crew training programs, and overall economic benefit to Kentucky in relation to the total amount of proposed spend on a project or incentives sought by an eligible company.

(4) For a national touring production of a Broadway show produced in Kentucky in accordance with KRS 154.61-010(18)(a)2., the number of anticipated employed Kentucky residents identified

in subsection (2)(d) of this section shall include the number of Kentucky-based jobs at the production's <u>performance</u> venue supported by the production.

(5) <u>Applications scoring fewer than sixty (60) of the available points shall be denied for failing to have an economic analysis in support of the project.</u>

<u>(6)</u> Upon completion of the project, submission of qualifying expenditures and qualifying payroll expenditures, and <u>submission of a certified audit report</u>[~~certification of eligible expenditures by an independent certified public accountant~~], the Cabinet may reduce the approved incentive amount to an approved company based upon the variation between the approved company's application for incentives and actual expenditures submitted to the Cabinet.

<u>(6) Applications scoring higher than ninety (90) of the available points based upon a minimum combined total of $7,500,000 in qualifying payroll expenditures and qualifying expenditures shall result in the application being designated as a high-impact motion picture or entertainment production.</u>

Section 8. <u>Certified audit. Any motion picture or entertainment production shall submit a certified audit to the Cabinet and office conducted in accordance with the Kentucky Entertainment Incentive Program Certified Audit Guidelines and all other applicable laws and regulations applicable thereto.</u>

<u>Section 9.</u> Fees. Applicants seeking incentives under the program shall include with their application:

(1) A nonrefundable application fee in the amount of:

(a) $250 if the total amount of qualifying expenditures and qualifying payroll expenditures is less than $50,000;

(b) $500 if the total amount of qualifying expenditures and qualifying payroll expenditures is between $50,000 and $100,000; or

(c) $1,000 if the total amount of qualifying expenditures and qualifying payroll expenditures is more than $100,000; and

(2) An administrative fee of one-half of one percent (0.5%) of the estimated amount of tax incentive sought or $500, whichever is greater; and[~~.~~]

(3) A nonrefundable fee of $2,000 for expenses incurred as a result of preparation of the tax incentive agreement.

Section 10[9]. Incorporation by Reference. (1) "Application for Kentucky Entertainment Incentive (KEI)", July 2026[~~September 2025~~], is incorporated by reference.

(2) "The Kentucky Entertainment Incentive Program Certified Audit Guidelines," July 2026, is incorporated by reference.

(3) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Cabinet for Economic Development, Mayo-Underwood Building, 500 Mero Street, 5th Floor, Frankfort, Kentucky 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m. or online at https://kentucky.location.pro/incentive[~~https://cedky.com/cdn/1980_KEI_Application_9-2025_CED_Sample.pdf~~].

307 KAR 1:080E
REVIEWED AND APPROVED:

9/14/26
DATE

Jeff Noel, Secretary
CABINET FOR ECONOMIC DEVELOPMENT

SUMMARY OF MATERIAL INCORPORATED BY REFERENCE

The following is the application form that applicants are required to file in order to apply for economic development incentives under the Kentucky Entertainment Incentive Program administered through the Kentucky Film Leadership Council, Kentucky Film Office, and Cabinet for Economic Development under KRS 154.61-010 through 154.61-030. This application has been revised since the prior version to incorporate those changes mandated by 2026 Ky. Acts ch. 194 (SB 324). Applicants may provide credit or debit card number and expiration date to allow payments by MasterCard, Visa, or American Express for the fees associated therewith. Applicants may also submit payment with cash or personal check payable to the Kentucky State Treasurer. Applications may be found at ced.ky.gov. In addition, this regulation incorporates the Kentucky Entertainment Incentive Program's Certified Audit Guidelines, which were likewise required to be created pursuant to 2026 Ky. Acts ch. 194 (SB 324). There was no prior version of these Audit Guidelines.

(1) "Application for Kentucky Entertainment Incentive (KEI)", July 2026, is incorporated by reference;

(2) "The Kentucky Entertainment Incentive Program Certified Audit Guidelines," July 2026, is incorporated by reference;

(3) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Cabinet for Economic Development, Mayo-Underwood Building, 500 Mero Street, 5th Floor, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or online at https://kentucky.location.pro/incentive.

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Administrative Regulation: 307 KAR 1:080E. Kentucky Entertainment Incentive Program (Effective July 15, 2026).
Agency Contact: Matthew Wingate
Phone Number: (502) 782-1948
Email: matthew.wingate@ky.gov

Subject Headings: Economic Development, Loans and Credit, Fees

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes the application, criteria, fee structure, certified audit, and economic analysis to evaluate applications for the Kentucky Entertainment Incentive Program pursuant to KRS 154.61-010 through 15.61-030.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to administer the Kentucky Entertainment Incentive Program and Kentucky Film Office as required by statute.

(c) How this administrative regulation conforms to the content of the authorizing statutes: This administrative regulation conforms to the content of the authorizing statutes by establishing the application process and review criteria and requirements for the Kentucky Entertainment Incentive Program.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation assists with the effective administration of the statutes by establishing a framework for prioritizing applications based upon the purpose of the Kentucky Entertainment Incentive Program statutes.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment provides additional safeguards to public funds by setting forth standard criteria for applications and including statutorily required audit guidelines.

(b) The necessity of the amendment to this administrative regulation: This amendment is required due to the passage of 2026 SB 324 during the 2026 Regular Session of the General Assembly, as codified in 2026 Ky. Acts ch. 194.

(c) How the amendment conforms to the content of the authorizing statutes: This amendment updates the new definitions and requirements set forth in 2026 Ky. Acts ch. 194.

(d) How the amendment will assist in the effective administration of the statutes: This administrative regulation assists with the effective administration of the statutes by establishing a framework for prioritizing applications based upon the purpose of the Kentucky Entertainment

Incentive Program statutes and the changes implemented in 2026 Ky. Acts ch. 194.

(3) Does this administrative regulation or amendment implement legislation from the previous five years? Yes, it implements 2026 Ky. Acts ch. 194 (SB 324).

(4) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: the regulation will assist persons and entities applying for incentives under the Kentucky Film Office's statutory program, the Kentucky Entertainment Incentive Program.

(5) Provide an analysis of how the entities identified in question (4) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (4) will have to take to comply with this administrative regulation or amendment: Regulated entities will be able to participate in the Kentucky Entertainment Incentive Program through the established process.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (4): regulated entities applying for the Kentucky Entertainment Incentive Program will remit the fees as specified in 2026 Ky. Acts ch. 194 (SB 324).

(c) As a result of compliance, what benefits will accrue to the entities identified in question (4): Applicants may become qualified for incentives under the Kentucky Entertainment Incentive Program where such incentives have been approved by the Kentucky Film Leadership Council.

(6) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: No expenses or an unknown amount will be incurred.

(b) On a continuing basis: No expenses or an unknown amount will be incurred.

(7) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation or this amendment: Pursuant to KRS 154.61-020, the total tax incentive amount of the Kentucky Entertainment Incentive Program is $75,000,000. Sources of funding for staffing are provided from General Funds provided to the Cabinet and restricted funds from application fees as set by KRS 154.61-030(5) and two and one-half percent (2.5%) of the transient room tax collected pursuant to KRS 142.400, up to the maximum amount of five hundred thousand dollars ($500,000) in each fiscal year, for the period beginning July 1, 2025, and ending June 30, 2028, as set by KRS 154.12-280(4) and modified by 2026 Ky. Acts 194 (SB 324).

(8) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: Neither an increase in fees nor funding will be necessary to implement this administrative regulation.

(9) State whether or not this administrative regulation establishes any fees or directly or

indirectly increases any fees: this regulation establishes the fees set forth in KRS 154.12-280(3), 154.61-030(4)(s), and 154.61-030(5).

(10) TIERING: Is tiering applied? Tiering is not used as the application and fees apply to the same classes of individuals and entities.

FISCAL IMPACT STATEMENT

Administrative Regulation: 307 KAR 1:080E. Kentucky Entertainment Incentive Program (Effective July 15, 2026).
Agency Contact: Matthew Wingate
Phone Number: (502) 782-1948
Email: matthew.wingate@ky.gov

(1) Identify each state statute, federal statute, or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 154.12-280, 154.61-010, 154.61-020, and 154.61-030.

(2) Identify the promulgating agency and any other affected state units, parts, or divisions: Cabinet for Economic Development, Kentucky Film Office, other agencies have not been identified.

(a) Estimate the following for the first year:

Expenditures: Expenditures will depend on the number of applications and projects submitted, which is currently unknown. As the Kentucky Entertainment Incentive program is already in place, no additional expenditures are anticipated.

Revenues: Revenues will depend on the number of applications and projects submitted, which is currently unknown. As the Kentucky Entertainment Incentive program, no additional revenues are anticipated.

Cost Savings: Cost will depend on the number of applications and projects submitted, which is currently unknown. As the Kentucky Entertainment Incentive program, no additional costs are anticipated.

(b) How will expenditures, revenues, or cost savings differ in subsequent years? The Cabinet does not expect a change to revenues or cost savings in subsequent years.

(3) Identify affected local entities (for example: cities, counties, fire departments, school districts): N/A

(a) Estimate the following for the first year:

Expenditures: The Cabinet does not anticipate expenditures as a result of this administrative regulation.

Revenues: The Cabinet does not anticipate revenues as a result of this administrative regulation.

Cost Savings: The Cabinet does not anticipate cost savings as a result of this administrative regulation.

(b) How will expenditures, revenues, or cost savings differ in subsequent years? The Cabinet does not expect a change to revenues or cost savings in subsequent years.

(4) Identify additional regulated entities not listed in questions (2) or (3): Additional regulated entities include applicants to the Kentucky Cabinet for Economic Development's economic incentive programs.

(a) Estimate the following for the first year:

Expenditures: The Cabinet does not anticipate expenditures as a result of this administrative regulation.

Revenues: The Cabinet does not anticipate revenues as a result of this administrative regulation.

Cost Savings: The Cabinet does not anticipate cost savings as a result of this administrative regulation.

(b) How will expenditures, revenues, or cost savings differ in subsequent years?

Expenditures: The Cabinet does not anticipate expenditures as a result of this administrative regulation.

Revenues: The Cabinet does not anticipate revenues as a result of this administrative regulation.

Cost Savings: The Cabinet does not anticipate cost savings as a result of this administrative regulation.

(5) Provide a narrative to explain the:

(a) Fiscal impact of this administrative regulation: The administrative regulation implements the application process and review criteria and requirements for the Kentucky Entertainment Incentive Program. The administrative regulation does not create a fiscal impact.

(b) Methodology and resources used to determine the fiscal impact: N/A.

(6) Explain:

(a) Whether this administrative regulation will have an overall negative or adverse major economic impact to the entities identified in questions (2) - (4). ($500,000 or more, in aggregate): The administrative regulation will not have a major economic impact – as defined by KRS 13A.010 – on regulated entities.

(b) The methodology and resources used to reach this conclusion: This administrative regulation does not create a fiscal impact.

STATEMENT OF CONSIDERATION
Relating to 307 KAR 1:080E

Kentucky Cabinet for Economic Development
(Amended After Comments)

I. The public hearing on 307 KAR 1:080E, was scheduled for August 24, 2026, at the Cabinet for Economic Development, Mayo Underwood Building, 500 Mero Street, Frankfort, Kentucky 40601, and was properly publicized and posted on the Cabinet's website. The hearing was held and the following members of the public attended and provided comments at the hearing:

Name and Title	Agency/Organization/Entity/Other
Bill Miller, Political Director	Teamsters Local 89

II. Written comments were likewise received during the public comment period for 307 KAR 1:080E. The following people submitted written comments:

Name and Title	Agency/Organization/Entity/Other
Kelsey Moore, Vice President, Southeast Region	The Motion Picture Association
Bill Miller, Political Director	Teamsters Local 89

III. The following people from the promulgating administrative body responded to the written comments:

Name and Title
Matthew Wingate, General Counsel
Chad Zimlich, Deputy General Counsel

IV. Summary of Comments and Responses

(1) Subject Matter: Qualifying Payroll Expenditures – Comparative Rates
(a) Comment: Teamsters Local 89 – The International Brotherhood of Teamsters should be listed alongside IATSE, DGA, and SAG in the comparative-rates provision within the requirements under Qualifying Payroll Expenditures in Section 3 to formally recognize Teamsters-represented workers and applicable industry wage rates.
(b) Response: The Cabinet has incorporated the requested changes into Section 3 of the regulation.

(2) Subject Matter: Economic Analysis – Higher Percentage of Employed Kentucky Residents
(a) Comment: Teamsters Local 89 – We support the regulation's inclusion of language favoring applications with a higher percentage of employed Kentucky residents in Section 7 of the regulation.
(b) Response: No changes are needed in response to this Comment. The Cabinet notes the Teamsters' support for the regulation.

(3) Subject Matter: Qualifying Payroll Expenditures – Comparative Rates
(a) Comment: Motion Picture Association – The following language should be added before Comparative Rates under Section 3(2)(c): "For salaries paid to above-the-line production crew with a financial interest in the approved company".
(b) Response: No changes have been made in response to this Comment. The proposed language is duplicative of the preexisting language in this Section and, as such, the Cabinet is not incorporating this language.

(4) Subject Matter: Qualifying Payroll Expenditures – Salaried Employees
(a) Comment: Motion Picture Association – Add "an approved company's full time" in Section 3(4) limiting the applicability of this subsection to only the Approved Company's full-time employees.
(b) Response: Section 3(4) clarifies that an Approved Company may only seek incentivization for an individual's salary and compensation for those dates upon which that individual provided services for the Approved Company's project. Further, those dates may not overlap with dates for which this individual's salary or compensation is claimed in connection with any other motion picture or entertainment production. For that reason, the Cabinet is not incorporating the proposed language.

(5) Subject Matter: Qualifying Expenditures – Pass-Through Entities
(a) Comment: Motion Picture Association – Add qualifying language in Section 4(3) stating "However, to the extent purchases or rentals of a tangible asset are from a Kentucky vendor and the tangible asset used in the Commonwealth is of the type normally held in inventory in the ordinary course of the Kentucky vendor's business for purchase or rental then such expenditure may be treated as qualifying expenditures under this section".
(b) Response: The Cabinet has reviewed this language and has incorporated the requested changes into Section 4(3) of the regulation as a means of clarifying that Section 4(3) is not meant to exclude those Kentucky vendors from procuring tangible assets from outside of the Commonwealth.

(6) Subject Matter: Qualifying Expenditures – Out-of-State Tangible Assets and Kentucky Vendors

(a) Comment: Motion Picture Association – Replace Section 4(6) with the following language "Goods, equipment or other tangible assets purchased outside of the Commonwealth shall not qualify as qualifying expenditures unless such purchase is from a Kentucky vendor and described in subsection (3) as a qualifying expenditure."

(b) Response: The Cabinet has incorporated the requested changes into Section 4(6) of the regulation for the purposes of clarity, in keeping with the changes in Section 4(3), and the KEI Program's function to incentivize Kentucky-based businesses and employment.

(7) Subject Matter: Qualifying Expenditures – Competitive Bids

(a) Comment: Motion Picture Association – Add provision in Section 4(c) providing an alternative to the competitive bid requirement for qualifying expenditures between commonly-owned or financially-interested persons or entities, permitting use of "comparable transactions between unrelated parties for substantially similar goods or services in the production's geographic region."

(b) Response: The proposed alternative would replace an objective, prospective requirement designed to demonstrate market competition with a subjective, retrospective analysis that would require the Cabinet to determine whether unrelated third-party transactions are sufficiently comparable or substantially similar. Said analysis would increase the administrative burden of this requirement. The proposal would likewise allow for the potential of inconsistent application and cherry-picking of favorable transactions, thereby making it more difficult for the Cabinet to verify these expenditures reflect an arm's-length transaction. For those reasons, the Cabinet is not incorporating the proposed language.

(8) Subject Matter: Per-Project Television Program Limitation – Continuous Film Production

(a) Comment: Motion Picture Association – Add in language notwithstanding the requirements for Television Program applications to be analyzed on a project-basis in Section 5(2), that Continuous Film Productions are not subject to such a requirement provided they meet the requirements of Continuous Film Productions and Section 7 of the regulation.

(b) Response: Section 5(2) of the regulation does not address the Continuous Film Production designation. For that reason, the Cabinet is not incorporating the proposed language.

(9) Subject Matter: Application Requirements – Proof of Funding

(a) Comment: Motion Picture Association – Add in the following language after Section 5(1)(*l*) to clarify what may satisfy the application requirements regarding demonstrating proof of funding: "An acceptable letter from an accredited financial institution includes a letter that conditions financing on the initial approval of the applicant's film incentive by the relevant government authority or the existence of a credit facility at the accredited financial institution available to the applicant or the applicant's owner or affiliate for film production. Notwithstanding the foregoing, for an applicant that has a market capitalization of $1 billion (USD) or more, or the applicant is

owned directly or indirectly by a company that has a market capitalization of $1 billion (USD) more, a letter from a corporate officer to the Cabinet that the applicant has sufficient financing to produce the film shall be sufficient to satisfy the requirements of this subparagraph."
(b) Response: The Cabinet has incorporated the requested language into Section 5(1)(*l*) of the regulation for added flexibility in demonstrating adequate funding, and has made a corresponding change in the sentence preceding the added language to align with the incorporated language.

(10) Subject Matter: Economic Analysis – Distribution Contract
(a) Comment: Motion Picture Association – Add in the following language after Section 7(2)(f) to clarify what may satisfy the requirement of a distribution contract for purposes of the economic analysis: "with priority given to a contract for distribution by a streaming service with at least 25 million U.S. domestic subscribers, a cable television network available to at least 25 million U.S. domestic households, a U.S. commercial broadcast network or a contract for worldwide theatrical distribution."
(b) Response: The Cabinet has incorporated the requested language into Section 7(2)(f) of the regulation to further clarify what is meant by the term "distribution contract" for purposes of the economic analysis.

(11) Subject Matter: Economic Analysis – Record of Success and Continuous Film Productions
(a) Comment: Motion Picture Association – Delete the following language: "Previous participation in the program, favoring those applicants with a demonstrated record of success with the program" and instead add in the following language in Section 7(2)(j): "The application is for a Continuous Film Production" to give additional points to projects designated as a Continuous Film Production.
(b) Response: The General Assembly has already prioritized projects designated as a Continuous Film Production by allowing for earlier access to the $75 million KEI Program's incentive cap, and by setting incentivization percentages at a higher rate. The economic analysis is set forth in a standardized way that would account for increased hiring and benefits that accompany. For those reasons, the Cabinet is not incorporating the proposed language.

V. Summary of Statement of Consideration and Action Taken by Promulgating Administrative Body

The public hearing on this administrative regulation was held, and both public and written comments were. The Cabinet for Economic Development responded to the comments and incorporated the requested changes in five areas of the regulation. Section 3 was amended to expressly include Teamsters-represented workers and applicable Teamsters wage rates alongside IATSE, DGA, and SAG in the comparative-rates provision for qualifying payroll expenditures; Section 4(3) was amended to clarify that qualifying purchases or rentals of tangible assets from Kentucky vendors may qualify when the asset is of a type normally held in the vendor's inventory in the ordinary course of business, even if the Kentucky vendor procures the asset from outside the Commonwealth. Section 4(6) was revised to clarify that goods, equipment, or other tangible assets purchased outside Kentucky may qualify when purchased from a Kentucky vendor and otherwise meeting the requirements of Section 4(3), consistent with the KEI Program's purpose of incentivizing Kentucky-based businesses and employment. Section 5(1)(*l*) was amended to provide additional flexibility in demonstrating proof of funding in the application process, including providing a letter from an accredited financial institution confirming that financing was available for the project and that the financing was conditioned on initial incentive approval, or, for applicants or parent companies with a market capitalization of at least $1 billion, a corporate officer's certification of sufficient financing, with a corresponding conforming change to the preceding sentence. Section 7(2)(f) was amended to further clarify what constitutes a distribution contract for purposes of the economic analysis, including qualifying streaming services, cable television networks, U.S. commercial broadcast networks, and worldwide theatrical distribution contracts.

LEGISLATIVE RESEARCH COMMISSION

State Capitol 700 Capital Avenue Frankfort KY 40601

502-564-8100

Capitol Fax 502-564-2922
Annex Fax 502-564-6543
legislature.ky.gov

Katie C. Comstock
Director

MEMORANDUM

TO: Chad Zimlich, Deputy General Counsel, Cabinet for Economic Development

FROM: Ange Darnell, Regulations Compiler

RE: Emergency Amended After Comments Regulation – 307 KAR 001:080E.

DATE: September 15, 2026

A copy of the Statement of Consideration for the emergency administrative regulation listed above is enclosed for your file. If this emergency administrative regulation follows the standard KRS Chapter 13A timeline, it would be tentatively scheduled for review by the Administrative Regulation Review Subcommittee at its **OCTOBER 2026** meeting. Please notify the proper person(s) of this meeting.

If you have questions, please contact us at RegsCompiler@kylegislature.gov or (502) 564-8100.

Enclosure

KENTUCKY FILM LEADERSHIP COUNCIL

KEI BOARD REPORT

DATE
Jul 17, 2026, 6:03 PM

FI NUMBER
120969

APPROVED COMPANY
T17 Aries LLC

PROJECT NAME
Pact of the Party: The Journey Continues

PRODUCTION TYPE
Television Series

COUNTIES WHERE PRODUCTION ACTIVITY WILL OCCUR
Butler

MINIMUM SPEND
$200,000

STATE OF ORGANIZATION
KY

Project Description

Pact of the Party; The Journey Continues is an unscripted tabletop role-playing game series inspired by the traditions of Dungeons & Dragons and other role-playing games from around the world.

The series follows a cast of players as they participate in a live fantasy adventure guided by a Dungeon Master. Using established tabletop role-playing mechanics, the participants create original characters and collaboratively tell an evolving story through improvisation, strategy, problem-solving, and character interaction.

Each episode captures the players' real-time decisions, dice rolls, and reactions as they navigate quests, encounter fantastical creatures, overcome challenges, and shape the narrative through their choices. While the overarching adventure is prepared in advance by the Dungeon Master, the dialogue, character interactions, and outcomes are largely unscripted and driven by player participation.

Production Dates: 2026-10-05 to 2026-12-18

Economic Analysis

The recommended application was reviewed and evaluated based on an economic analysis that considered the anticipated Kentucky economic spend, the projected Kentucky workforce, the production commitment, the financial strength and the overall industry impact.

Total Score: 75

Financing & Funding Verification

Total Kentucky Qualified Spend	$3,285,686
Verified 50% Funding in an Escrow Account (Y/N)	Yes

Distribution Agreement

Has Distribution Agreement No

Distributor

Sales Agent

Ownership & Controlling Interests (20% or More)

NAME / ENTITY	OWNERSHIP %	KENTUCKY RESIDENCY
Michael Day	50%	No
Jourdan Henderson	50%	No

DFS Staff Verification

Signature: Timothy Bates **Date:** 9/11/26

Anticipated Qualifying Project Expenditures

CATEGORY	HERITAGE COUNTY EXPENDITURES / CONTINUOUS FILM PRODUCTION	OTHER COUNTY EXPENDITURES / COMMERCIAL	TOTAL
KY Resident, Above-the-line Production Crew	$94,000	$0	$94,000
Non-KY Resident, Above-the-line Production Crew	$637,617	$0	$637,617
KY Resident, Below-the-line Production Crew	$444,257	$0	$444,257
Non-KY Resident, Below-the-line Production Crew	$210,926	$0	$210,926
Total Qualifying Payroll Expenditures	**$1,386,800**	**$0**	**$1,386,800**
Expendables	$0	$0	$0
Gear / Equipment Rentals	$475,763	$0	$475,763
Construction Materials	$54,250	$0	$54,250
Location Fees	$30,950	$0	$30,950
Catering / Food	$25,300	$0	$25,300
Shipping	$1,000	$0	$1,000
Hotel	$53,400	$0	$53,400
Deliverables / Post Picture / Post Sound	$1,235,013	$0	$1,235,013
Transportation Rentals	$23,210	$0	$23,210
Total Qualifying Non-payroll Expenditures	**$1,898,886**	**$0**	**$1,898,886**
Grand Total Qualifying Expenditures	**$3,285,686**	**$0**	**$3,285,686**

Anticipated Production Crew

ROLE	KY RESIDENT	NON-KY RESIDENT	TOTAL
Above-the-line (ATL)	2	2	4
Below-the-line (BTL)	22	7	29
Total Crew	**24**	**9**	**33**

Other State Participation

DATE	PROGRAM	STATUS	AMOUNT

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT	$1,149,990

> **The Kentucky Film Office recommends this project for consideration by the Kentucky Film Leadership Council.**

KENTUCKY FILM LEADERSHIP COUNCIL

KEI BOARD REPORT

DATE
Jul 28, 2026, 5:12 PM

FI NUMBER
120972

APPROVED COMPANY
Kertis Creative, LLC

PROJECT NAME
What the Light Lets In

PRODUCTION TYPE
Documentary

COUNTIES WHERE PRODUCTION ACTIVITY WILL OCCUR
Jefferson, Letcher, Knott, Perry, Clay, Kenton, McCracken, Boyd

MINIMUM SPEND
$10,000

STATE OF ORGANIZATION
KY

Project Description

In 1975, with the American Bicentennial imminent, photographer Ted Wathen founded the Kentucky Documentary Photographic Project (KDPP) with the goal of photographing in each of the state's 120 counties. Informed by the National Endowment for the Arts that the Project could possibly receive funding if he added at least two more photographers, Wathen enlisted Bill Burke and Bob Hower and the three began to tell Kentucky's story.

What the Light Lets In is a film that takes viewers on a journey through history and the present, through joy and sorrow, hard work and moments of levity. This project will be both a reunion and an exploration. Viewers will discover the fascinating stories behind iconic images and join the photographers in the act of creating new ones. By the end, they'll feel like a part of this community of skilled documentarians-and, more importantly, a part of the shared experience that unites us all as Kentuckians and as human beings.

The film will follow the original photographers as they retrace some of the locations from their past documentation across the state. We'll pose the question of the project's continuation to a new generation of photographers continuing the project, asking whether an archive of a state's past, reflected upon in the present, can shape its future.

Production Dates: 2026-10-01 to 2028-09-30

Economic Analysis

The recommended application was reviewed and evaluated based on an economic analysis that considered the anticipated Kentucky economic spend, the projected Kentucky workforce, the production commitment, the financial strength and the overall industry impact.

Total Score: 72

Financing & Funding Verification

Total Kentucky Qualified Spend	$186,000
Verified 50% Funding in an Escrow Account (Y/N)	Yes

Distribution Agreement

Has Distribution Agreement	No
Distributor	
Sales Agent	

Ownership & Controlling Interests (20% or More)

NAME / ENTITY	OWNERSHIP %	KENTUCKY RESIDENCY
Stephen Kertis	100%	Yes

DFS Staff Verification

Signature: Timothy Bates **Date:** 9/11/26

Anticipated Qualifying Project Expenditures

CATEGORY	HERITAGE COUNTY EXPENDITURES / CONTINUOUS FILM PRODUCTION	OTHER COUNTY EXPENDITURES / COMMERCIAL	TOTAL
KY Resident, Above-the-line Production Crew	$4,800	$17,000	$21,800
Non-KY Resident, Above-the-line Production Crew	$4,800	$17,000	$21,800
KY Resident, Below-the-line Production Crew	$21,600	$118,000	$139,600
Non-KY Resident, Below-the-line Production Crew	$0	$0	$0
Total Qualifying Payroll Expenditures	**$31,200**	**$152,000**	**$183,200**
Camera Package w/ tripod	$300	$300	$600
Camera Package w/ tripod	$300	$300	$600
Audio package	$400	$400	$800
Lighting package	$400	$400	$800
Non-Payroll Expenditure	$0	$0	$0
Total Qualifying Non-payroll Expenditures	**$1,400**	**$1,400**	**$2,800**
Grand Total Qualifying Expenditures	**$32,600**	**$153,400**	**$186,000**

Anticipated Production Crew

ROLE	KY RESIDENT	NON-KY RESIDENT	TOTAL
Above-the-line (ATL)	1	1	2
Below-the-line (BTL)	5	0	5
Total Crew	**6**	**1**	**7**

Other State Participation

DATE	PROGRAM	STATUS	AMOUNT

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT	$64,180

The Kentucky Film Office recommends this project for consideration by the Kentucky Film Leadership Council.

KENTUCKY FILM LEADERSHIP COUNCIL

M. Sister

KEI BOARD REPORT

DATE
Aug 6, 2026, 1:54 PM

FI NUMBER
120971

APPROVED COMPANY
Lacys Mom LLC

PROJECT NAME
Lacy's Mom

PRODUCTION TYPE
Feature-length Film

COUNTIES WHERE PRODUCTION ACTIVITY WILL OCCUR
Hopkins

MINIMUM SPEND
$200,000

STATE OF ORGANIZATION
KY

Project Description

Lacy's Mom is a psychological horror thriller about a twelve-year-old girl trapped in a house ruled by her sadistic and deeply unstable mother. Everything begins to change when a compassionate teacher and her teenage daughter move in next door. Their unexpected friendship offers Lacy a glimpse of the normal childhood she's been denied-but it also draws the attention of her dangerously possessive mother. As suspicions grow and the truth behind the Cane household begins to surface, Lacy must find the courage to break free before the woman who claims to love her destroys everyone who tries to save her.

Production Dates: 2026-10-05 to 2027-01-31

Economic Analysis

The recommended application was reviewed and evaluated based on an economic analysis that considered the anticipated Kentucky economic spend, the projected Kentucky workforce, the production commitment, the financial strength and the overall industry impact.

Total Score: 67

Financing & Funding Verification

Total Kentucky Qualified Spend	$1,639,200
Verified 50% Funding in an Escrow Account (Y/N)	Yes

Distribution Agreement

Has Distribution Agreement	No
Distributor	
Sales Agent	

Ownership & Controlling Interests (20% or More)

NAME / ENTITY	OWNERSHIP %	KENTUCKY RESIDENCY
Goldenrod Film & Television	100%	Yes

DFS Staff Verification

Signature: Timothy Bates **Date:** 9/11/26

Anticipated Qualifying Project Expenditures

CATEGORY	HERITAGE COUNTY EXPENDITURES / CONTINUOUS FILM PRODUCTION	OTHER COUNTY EXPENDITURES / COMMERCIAL	TOTAL
KY Resident, Above-the-line Production Crew	$93,150	$0	$93,150
Non-KY Resident, Above-the-line Production Crew	$278,300	$0	$278,300
KY Resident, Below-the-line Production Crew	$347,450	$0	$347,450
Non-KY Resident, Below-the-line Production Crew	$203,000	$0	$203,000
Total Qualifying Payroll Expenditures	**$921,900**	**$0**	**$921,900**
Hotels and Car Rentals	$114,800	$0	$114,800
Meals and Craft Services	$28,500	$0	$28,500
Rentals	$474,000	$0	$474,000
Post Production	$100,000	$0	$100,000
Total Qualifying Non-payroll Expenditures	**$717,300**	**$0**	**$717,300**
Grand Total Qualifying Expenditures	**$1,639,200**	**$0**	**$1,639,200**

Anticipated Production Crew

ROLE	KY RESIDENT	NON-KY RESIDENT	TOTAL
Above-the-line (ATL)	18	6	24
Below-the-line (BTL)	29	11	40
Total Crew	**47**	**17**	**64**

Other State Participation

DATE	PROGRAM	STATUS	AMOUNT

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT	$573,720

The Kentucky Film Office recommends this project for consideration by the Kentucky Film Leadership Council.

KENTUCKY FILM LEADERSHIP COUNCIL
KEI BOARD REPORT

DATE
Aug 6, 2026, 6:13 PM

FI NUMBER
120974

APPROVED COMPANY
DOMINION FILM LLC

PROJECT NAME
DOMINION

PRODUCTION TYPE
Feature-length Film

COUNTIES WHERE PRODUCTION ACTIVITY WILL OCCUR
Fayette

MINIMUM SPEND
$400,000

STATE OF ORGANIZATION
NV

Project Description

In a future where humanity has fractured into warring factions across the stars, former battlefield medic Nathan Quinn has abandoned war for a quiet life repairing cargo ships. Haunted by the loss of his wife and determined to leave violence behind, Quinn's life is shattered when his vessel, The Rebecca, is ambushed by mercenaries.

Forced to escape in a damaged pod, Quinn crash-lands on Tilos IV-a breathtaking jungle planet that hides a deadly secret. While struggling to survive its hostile terrain and terrifying nocturnal predators, he becomes the target of Khan, a relentless mercenary driven by an old vendetta and determined to finish unfinished business.

As hunter and hunted collide, Quinn forms an unlikely alliance with a wounded native creature, discovering that survival demands more than endurance-it requires intelligence, sacrifice, and the willingness to become the predator. Set against an awe-inspiring alien world where every shadow conceals danger, Dominion is a tense sci-fi survival thriller exploring the thin line between man and monster, vengeance and redemption, and the true cost of survival.

Blending the relentless suspense of Predator with the immersive world-building of Avatar and the emotional isolation of The Martian, DOMINION is an action-driven survival epic where the greatest threat is not the planet itself-but the darkness each man carries within.

Production Dates: 2026-09-28 to 2026-10-23

Economic Analysis

The recommended application was reviewed and evaluated based on an economic analysis that considered the anticipated Kentucky economic spend, the projected Kentucky workforce, the production commitment, the financial strength and the overall industry impact.

Total Score: 62

Financing & Funding Verification

Total Kentucky Qualified Spend	$3,907,275
Verified 50% Funding in an Escrow Account (Y/N)	Yes

Distribution Agreement

Has Distribution Agreement	No
Distributor	
Sales Agent	

Ownership & Controlling Interests (20% or More)

NAME / ENTITY	OWNERSHIP %	KENTUCKY RESIDENCY
AL BRAVO FILMS LLC	100%	No

DFS Staff Verification

Signature: Timothy Bates **Date:** 9/11/26

Anticipated Qualifying Project Expenditures

CATEGORY	HERITAGE COUNTY EXPENDITURES / CONTINUOUS FILM PRODUCTION	OTHER COUNTY EXPENDITURES / COMMERCIAL	TOTAL
KY Resident, Above-the-line Production Crew	$0	$287,247	$287,247
Non-KY Resident, Above-the-line Production Crew	$0	$2,248,152	$2,248,152
KY Resident, Below-the-line Production Crew	$0	$504,682	$504,682
Non-KY Resident, Below-the-line Production Crew	$0	$366,193	$366,193
Total Qualifying Payroll Expenditures	**$0**	**$3,406,274**	**$3,406,274**
PD & studio	$0	$70,000	$70,000
admin	$0	$195,000	$195,000
post production	$0	$111,001	$111,001
Creature FX company	$0	$125,000	$125,000
Total Qualifying Non-payroll Expenditures	**$0**	**$501,001**	**$501,001**
Grand Total Qualifying Expenditures	**$0**	**$3,907,275**	**$3,907,275**

Anticipated Production Crew

ROLE	KY RESIDENT	NON-KY RESIDENT	TOTAL
Above-the-line (ATL)	11	10	21
Below-the-line (BTL)	69	8	77
Total Crew	**80**	**18**	**98**

Other State Participation

DATE	PROGRAM	STATUS	AMOUNT

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT	$1,211,779

The Kentucky Film Office recommends this project for consideration by the Kentucky Film Leadership Council.

KENTUCKY FILM LEADERSHIP COUNCIL

KEI BOARD REPORT

DATE
Aug 5, 2026, 4:53 PM

FI NUMBER
120932

APPROVED COMPANY
Gasoline Filmed Entertainment, LLC

PROJECT NAME
Gasoline

PRODUCTION TYPE
Feature-length Film

COUNTIES WHERE PRODUCTION ACTIVITY WILL OCCUR
Fayette, Jefferson

MINIMUM SPEND
$400,000

STATE OF ORGANIZATION
NY

Project Description

Summer, 1994. This is a story that moves fast.

Eric Casey drops out of art school in San Francisco and goes home to Denver to dry out. Down in his dad's basement, he finds his teenage brothers and their friend playing in a painfully earnest U2 cover band. Running on pure id impulse, Eric grabs the mic, blows the whole thing up, and convinces his dad to let them tour for the summer.

Eric is 22 years old. He has never been responsible for anything in his life. And now, somewhere between Denver and the open road, he finds himself the de facto adult in charge of three innocent kids who have no idea what they're getting into - and neither does he. He is spectacularly unqualified for this.

Four punkers in a van. Eight weeks across America.

What follows is an epic road trip through the backroads of America - empty dive bars, violent house shows, strip clubs, and a growing parade of crazy characters and bad situations. Along the way Eric meets Ivy, a sharp, fearless road girl who sees something in the band - and in Eric - that he doesn't see in himself. The deeper they go, the stranger and more dangerous things become, until the tour spirals into absolute chaos. The question becomes: will they even survive the trip?

Production Dates: 2026-09-16 to 2027-04-14

Economic Analysis

The recommended application was reviewed and evaluated based on an economic analysis that considered the anticipated Kentucky economic spend, the projected Kentucky workforce, the production commitment, the financial strength and the overall industry impact.

Total Score: 62

Financing & Funding Verification

Total Kentucky Qualified Spend	$2,165,635

Verified 50% Funding in an Escrow Account (Y/N) Yes

Distribution Agreement

Has Distribution Agreement No

Distributor

Sales Agent

Ownership & Controlling Interests (20% or More)

NAME / ENTITY	OWNERSHIP %	KENTUCKY RESIDENCY
James Merendino	100%	No

DFS Staff Verification

Signature: Cody Pennington **Date:** 9/11/26

Anticipated Qualifying Project Expenditures

CATEGORY	HERITAGE COUNTY EXPENDITURES / CONTINUOUS FILM PRODUCTION	OTHER COUNTY EXPENDITURES / COMMERCIAL	TOTAL
KY Resident, Above-the-line Production Crew	$0	$241,670	$241,670
Non-KY Resident, Above-the-line Production Crew	$0	$586,063	$586,063
KY Resident, Below-the-line Production Crew	$0	$523,402	$523,402
Non-KY Resident, Below-the-line Production Crew	$0	$51,550	$51,550
Total Qualifying Payroll Expenditures	**$0**	**$1,402,685**	**$1,402,685**
Camera / G&E / Sound Packages	$0	$68,700	$68,700
Art / Props / Wardrobe / Set Dressing	$0	$50,150	$50,150
Construction / Stages	$0	$170,000	$170,000
Locations / Catering	$0	$126,500	$126,500
Transportation	$0	$52,600	$52,600
Offline / GFX / Titles / Equipment	$0	$125,000	$125,000
Online / Color / Mix / Deliverables	$0	$100,000	$100,000
ATL + BTL Hotels / Rentals	$0	$70,000	$70,000
Total Qualifying Non-payroll Expenditures	**$0**	**$762,950**	**$762,950**
Grand Total Qualifying Expenditures	**$0**	**$2,165,635**	**$2,165,635**

Anticipated Production Crew

ROLE	KY RESIDENT	NON-KY RESIDENT	TOTAL
Above-the-line (ATL)	21	7	28

ROLE	KY RESIDENT	NON-KY RESIDENT	TOTAL
Below-the-line (BTL)	268	3	271
Total Crew	**289**	**10**	**299**

Other State Participation

DATE	PROGRAM	STATUS	AMOUNT

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT $687,944

The Kentucky Film Office recommends this project for consideration by the Kentucky Film Leadership Council.

KENTUCKY FILM LEADERSHIP COUNCIL

M. Lister

KEI BOARD REPORT

DATE
Jul 23, 2026, 2:18 PM

FI NUMBER
120961

APPROVED COMPANY
Appalachia Vision LLC

PROJECT NAME
Mysteries of the Mountains

PRODUCTION TYPE
Television Series

COUNTIES WHERE PRODUCTION ACTIVITY WILL OCCUR
Floyd, Pike, Harlan, Trimble, Perry, Knott, Leslie, Letcher, Fayette

MINIMUM SPEND
$200,000

STATE OF ORGANIZATION
KY

Project Description

creating exciting stories with interviews with Appalachians across the state, whether its about granny witches, snubs or any other tale from the mountain

Production Dates: 2026-09-15 to 2026-12-21

Economic Analysis

The recommended application was reviewed and evaluated based on an economic analysis that considered the anticipated Kentucky economic spend, the projected Kentucky workforce, the production commitment, the financial strength and the overall industry impact.

Total Score: 90

Financing & Funding Verification

Total Kentucky Qualified Spend	$474,531
Verified 50% Funding in an Escrow Account (Y/N)	Yes

Distribution Agreement

Has Distribution Agreement	No
Distributor	
Sales Agent	

Ownership & Controlling Interests (20% or More)

NAME / ENTITY	OWNERSHIP %	KENTUCKY RESIDENCY
AppalVision Studios	50%	-

NAME / ENTITY	OWNERSHIP %	KENTUCKY RESIDENCY
Mountain Top Media	50%	Yes

DFS Staff Verification

Signature: Emily Patrick **Date:** 9/11/26

Anticipated Qualifying Project Expenditures

CATEGORY	HERITAGE COUNTY EXPENDITURES / CONTINUOUS FILM PRODUCTION	OTHER COUNTY EXPENDITURES / COMMERCIAL	TOTAL
KY Resident, Above-the-line Production Crew	$0	$0	$0
Non-KY Resident, Above-the-line Production Crew	$50,000	$0	$50,000
KY Resident, Below-the-line Production Crew	$254,393	$0	$254,393
Non-KY Resident, Below-the-line Production Crew	$0	$30,000	$30,000
Total Qualifying Payroll Expenditures	**$304,393**	**$30,000**	**$334,393**
hotel	$5,130	$0	$5,130
meals	$13,608	$0	$13,608
airbnb	$21,000	$0	$21,000
office	$8,000	$0	$8,000
equipment purchase	$8,300	$2,300	$10,600
camera rentals	$61,000	$3,100	$64,100
wardrobe	$2,700	$0	$2,700
site rentals	$15,000	$0	$15,000
Total Qualifying Non-payroll Expenditures	**$134,738**	**$5,400**	**$140,138**
Grand Total Qualifying Expenditures	**$439,131**	**$35,400**	**$474,531**

Anticipated Production Crew

ROLE	KY RESIDENT	NON-KY RESIDENT	TOTAL
Above-the-line (ATL)	0	2	2
Below-the-line (BTL)	7	8	15
Total Crew	**7**	**10**	**17**

Other State Participation

DATE	PROGRAM	STATUS	AMOUNT

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT **$164,316**

The Kentucky Film Office recommends this project for consideration by the Kentucky Film Leadership Council.

KENTUCKY FILM LEADERSHIP COUNCIL

KEI BOARD REPORT

DATE
Aug 6, 2026, 3:33 PM

FI NUMBER
120962

APPROVED COMPANY
Saving Snoopy LLC

PROJECT NAME
Saving Snoopy

PRODUCTION TYPE
Documentary

COUNTIES WHERE PRODUCTION ACTIVITY WILL OCCUR
Jefferson

MINIMUM SPEND
$10,000

STATE OF ORGANIZATION
KY

Project Description

Every year 70,000 beagle dogs are crammed in cages, tested on, and then killed in the name of research. 95% of all drugs tested on beagles ultimately fail in humans. Along with this staggering failure rate is the fact that animal testing is not a legal requirement of the FDA.

SAVING SNOOPY follows the people who commit themselves to the fight to save these dogs from the horrendous conditions they endure in both breeding facilities and laboratories. From those who go undercover to expose the abuse to ones who are on the front lines of the movement, raising awareness and fighting for accountability.

Production Dates: 2026-09-17 to 2027-01-31

Economic Analysis

The recommended application was reviewed and evaluated based on an economic analysis that considered the anticipated Kentucky economic spend, the projected Kentucky workforce, the production commitment, the financial strength and the overall industry impact.

Total Score: 75

Financing & Funding Verification

Total Kentucky Qualified Spend	$185,000
Verified 50% Funding in an Escrow Account (Y/N)	Yes

Distribution Agreement

Has Distribution Agreement	No
Distributor	
Sales Agent	

Ownership & Controlling Interests (20% or More)

NAME / ENTITY	OWNERSHIP %	KENTUCKY RESIDENCY
Lily Blavin	100%	Yes

DFS Staff Verification

Signature: Breanna Dolan **Date:** 9/11/26

Anticipated Qualifying Project Expenditures

CATEGORY	HERITAGE COUNTY EXPENDITURES / CONTINUOUS FILM PRODUCTION	OTHER COUNTY EXPENDITURES / COMMERCIAL	TOTAL
KY Resident, Above-the-line Production Crew	$0	$0	$0
Non-KY Resident, Above-the-line Production Crew	$0	$0	$0
KY Resident, Below-the-line Production Crew	$0	$125,000	$125,000
Non-KY Resident, Below-the-line Production Crew	$0	$0	$0
Total Qualifying Payroll Expenditures	**$0**	**$125,000**	**$125,000**
Sound and Color Mix	$0	$25,000	$25,000
B-roll production	$0	$10,000	$10,000
Additional interview Production	$0	$15,000	$15,000
Inserts production	$0	$10,000	$10,000
Total Qualifying Non-payroll Expenditures	**$0**	**$60,000**	**$60,000**
Grand Total Qualifying Expenditures	**$0**	**$185,000**	**$185,000**

Anticipated Production Crew

ROLE	KY RESIDENT	NON-KY RESIDENT	TOTAL
Above-the-line (ATL)	0	0	0
Below-the-line (BTL)	1	0	1
Total Crew	**1**	**0**	**1**

Other State Participation

DATE	PROGRAM	STATUS	AMOUNT

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT	$61,750

The Kentucky Film Office recommends this project for consideration by the Kentucky Film Leadership Council.

KENTUCKY FILM LEADERSHIP COUNCIL

KEI BOARD REPORT

DATE
Aug 5, 2026, 12:00 PM

FI NUMBER
120963

APPROVED COMPANY
TenXTen, LLC

PROJECT NAME
CATNAP

PRODUCTION TYPE
Feature-length Film

COUNTIES WHERE PRODUCTION ACTIVITY WILL OCCUR
Jefferson

MINIMUM SPEND
$400,000

STATE OF ORGANIZATION
TX

Project Description

Hannah, a young woman living alone, wakes from an afternoon nap to find herself trapped in a time loop-though she doesn't know it. Each loop begins the same way, but each day unfolds with small variations.

What Hannah doesn't yet understand is that every loop ends the same way: a tall, blonde man in a long black coat appears somewhere along the way and kills her with a hammer. The deaths are abrupt and matter-of-fact; less horror than inevitability. Each loop resets. Each day, Hannah wakes again.

Across the loops, recurring figures populate Hannah's world: Morgan, her witty and enigmatic friend who seems to carry a strange awareness of what's happening; the Dog Lady, searching endlessly for her lost dog Charon; and Virgil, Hannah's cat, whose presence becomes a grounding force. And, last but not least, there is Dante's Bookshop, and Beatrice, the store's proprietor. In most loops, Hannah passes, meets, or exchanges glances with Beatrice. Their connection hovers at the edge of happening.

In a pivotal loop, Hannah escapes the neighborhood entirely, packing her cat and driving west. The film then leaps forward through decades of her life: solitary seasons on the Gulf Coast and in the desert and old-growth forest, a quiet and well-lived life. At 96, she returns to her old neighborhood, now a museum, and finds the bookshop preserved as a landmark. She finds Morgan unchanged in a diner booth. Over coffee, Morgan gently presses Hannah to account for her life. Hannah acknowledges she lived well but never found a longed-for partnership . Morgan tells her she has not yet lived her best life. The loop resets.

In the final loop, Hannah wakes with clarity. She walks to the bookshop with intention. This time she and Beatrice really talk, about meteors and memory, about consciousness and cycles, about whether the universe conspires or is merely beautiful chaos. Their hands brush. Hannah asks Beatrice out. Beatrice says yes, flips the sign, and locks the door. They walk away together, away from the man with the hammer, who paces and waits for a fate that will not come today.

Production Dates: 2026-10-12 to 2027-01-29

Economic Analysis

The recommended application was reviewed and evaluated based on an economic analysis that considered the anticipated Kentucky economic spend, the projected Kentucky workforce, the production commitment, the financial strength and the overall industry impact.

Total Score: 62

Financing & Funding Verification

Total Kentucky Qualified Spend	$1,632,417
Verified 50% Funding in an Escrow Account (Y/N)	Yes

Distribution Agreement

Has Distribution Agreement	No
Distributor	
Sales Agent	

Ownership & Controlling Interests (20% or More)

NAME / ENTITY	OWNERSHIP %	KENTUCKY RESIDENCY
Kristen Osborn	33.333%	No
Lisa Normand	33.333%	No
James Johnston	33.334%	No

DFS Staff Verification

Signature: Breanna Dolan **Date:** 9/11/26

Anticipated Qualifying Project Expenditures

CATEGORY	HERITAGE COUNTY EXPENDITURES / CONTINUOUS FILM PRODUCTION	OTHER COUNTY EXPENDITURES / COMMERCIAL	TOTAL
KY Resident, Above-the-line Production Crew	$0	$50,510	$50,510
Non-KY Resident, Above-the-line Production Crew	$0	$364,000	$364,000
KY Resident, Below-the-line Production Crew	$0	$456,020	$456,020
Non-KY Resident, Below-the-line Production Crew	$0	$192,682	$192,682
Total Qualifying Payroll Expenditures	**$0**	**$1,063,212**	**$1,063,212**
Production equipment	$0	$178,383	$178,383
ATL Housing and Transportation	$0	$108,822	$108,822
BTL Housing and Transportation	$0	$43,000	$43,000
Catering and Crafty	$0	$33,000	$33,000
Post, Music, VFX	$0	$96,000	$96,000

CATEGORY	HERITAGE COUNTY EXPENDITURES / CONTINUOUS FILM PRODUCTION	OTHER COUNTY EXPENDITURES / COMMERCIAL	TOTAL
Trailer and Truck Rentals	$0	$60,000	$60,000
Locations	$0	$50,000	$50,000
Total Qualifying Non-payroll Expenditures	**$0**	**$569,205**	**$569,205**
Grand Total Qualifying Expenditures	**$0**	**$1,632,417**	**$1,632,417**

Anticipated Production Crew

ROLE	KY RESIDENT	NON-KY RESIDENT	TOTAL
Above-the-line (ATL)	7	9	16
Below-the-line (BTL)	310	7	317
Total Crew	**317**	**16**	**333**

Other State Participation

DATE	PROGRAM	STATUS	AMOUNT

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT	$515,052

The Kentucky Film Office recommends this project for consideration by the Kentucky Film Leadership Council.

KENTUCKY FILM LEADERSHIP COUNCIL
KEI BOARD REPORT

DATE
Sep 2, 2026, 7:35 PM

FI NUMBER
120977

APPROVED COMPANY
Alpha Uno LLC

PROJECT NAME
A WHITE HOUSE CHRISTMAS

PRODUCTION TYPE
Feature-length Film

COUNTIES WHERE PRODUCTION ACTIVITY WILL OCCUR
Fayette

MINIMUM SPEND
$200,000

STATE OF ORGANIZATION
KY

Project Description

A masquerade ball mishap has the White House decor assistant falling into the arms of the handsome and single president of the United States. The two eventually fall in love Hallmark style.

Production Dates: 2026-09-17 to 2026-10-30

Economic Analysis

The recommended application was reviewed and evaluated based on an economic analysis that considered the anticipated Kentucky economic spend, the projected Kentucky workforce, the production commitment, the financial strength and the overall industry impact.

Total Score: 105

Financing & Funding Verification

Total Kentucky Qualified Spend	$376,627
Verified 50% Funding in an Escrow Account (Y/N)	Yes

Distribution Agreement

Has Distribution Agreement	Yes
Distributor	
Sales Agent	

Ownership & Controlling Interests (20% or More)

NAME / ENTITY	OWNERSHIP %	KENTUCKY RESIDENCY
Alpha Uno LLC	100%	Yes

DFS Staff Verification

Signature: Joseph Gearon **Date:** 9/11/26

Anticipated Qualifying Project Expenditures

CATEGORY	HERITAGE COUNTY EXPENDITURES / CONTINUOUS FILM PRODUCTION	OTHER COUNTY EXPENDITURES / COMMERCIAL	TOTAL
KY Resident, Above-the-line Production Crew	$0	$17,413	$17,413
Non-KY Resident, Above-the-line Production Crew	$0	$70,366	$70,366
KY Resident, Below-the-line Production Crew	$0	$159,062	$159,062
Non-KY Resident, Below-the-line Production Crew	$0	$13,916	$13,916
Total Qualifying Payroll Expenditures	**$0**	**$260,757**	**$260,757**
STAGE & PRODUCTION FACILITY RENTAL	$0	$30,000	$30,000
CAMERA,LIGHTING, GRIP & MEDIA	$0	$25,750	$25,750
CATERING & CRAFT SERVICE	$0	$15,900	$15,900
ACCOMMODATIONS	$0	$14,620	$14,620
ART DEPT & WARDROBE	$0	$12,400	$12,400
TRANSPO & VEHICLES	$0	$11,200	$11,200
LOCATION & PERMITS	$0	$6,000	$6,000
Total Qualifying Non-payroll Expenditures	**$0**	**$115,870**	**$115,870**
Grand Total Qualifying Expenditures	**$0**	**$376,627**	**$376,627**

Anticipated Production Crew

ROLE	KY RESIDENT	NON-KY RESIDENT	TOTAL
Above-the-line (ATL)	2	2	4
Below-the-line (BTL)	25	1	26
Total Crew	**27**	**3**	**30**

Other State Participation

DATE	PROGRAM	STATUS	AMOUNT

TOTAL ELIGIBLE TAX INCENTIVE AMOUNT	$121,812

The Kentucky Film Office recommends this project for consideration by the Kentucky Film Leadership Council.