

# MAINE STATE LEGISLATURE

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## TAXATION

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## STATE OF MAINE

## SENATE

## 132ND LEGISLATURE

## FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to S.P. 608, L.D. 1493, "An Act to Eliminate Tax and Wage Incentives for Visual Media Production Companies"

Amend the bill by striking out the title and substituting the following:

**'An Act to Limit Corporate Use of the Visual Media Production Credit'**

Amend the bill by striking out everything after the enacting clause and inserting the following:

**'Sec. 1. 5 MRSA §13090-L, sub-§2-A, ¶D,** as enacted by PL 2009, c. 470, §1, is amended by amending subparagraph (5) to read:

(5) A finished production that solicits funds; or

**Sec. 2. 5 MRSA §13090-L, sub-§2-A, ¶D,** as enacted by PL 2009, c. 470, §1, is amended by amending subparagraph (6) to read:

(6) A production for which records are required to be maintained by 18 United States Code, Section 2257;

**Sec. 3. 5 MRSA §13090-L, sub-§2-A, ¶D,** as enacted by PL 2009, c. 470, §1, is amended by enacting a new subparagraph (7) to read:

(7) A commercial or promotional production intended to advance a product or service to the benefit of an individual or organization; or

**Sec. 4. 5 MRSA §13090-L, sub-§2-A, ¶D,** as enacted by PL 2009, c. 470, §1, is amended by enacting a new subparagraph (8) to read:

(8) A production produced primarily for industrial, corporate or institutional purposes or for internal use.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**COMMITTEE AMENDMENT**

**SUMMARY**

This amendment replaces the bill and changes the title. The amendment further restricts the allowable uses of the visual media production reimbursement and credit by precluding the use of the reimbursement and credit for the production of advertisements and for productions produced primarily for industrial, corporate or institutional purposes or for internal use.

**FISCAL NOTE REQUIRED**

(See attached)

**132nd MAINE LEGISLATURE****LD 1493****LR 1865(02)****An Act to Eliminate Tax and Wage Incentives for Visual Media Production Companies****Fiscal Note for Bill as Amended by Committee Amendment****Committee: Taxation****Fiscal Note Required: Yes****A'(S.B.)**

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**Fiscal Note**

	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Projections FY 2027-28</b>	<b>Projections FY 2028-29</b>
<b>Net Cost (Savings)</b>				
General Fund	(\$4,750)	(\$4,750)	(\$4,750)	(\$4,750)
<b>Revenue</b>				
General Fund	\$4,750	\$4,750	\$4,750	\$4,750
Other Special Revenue Funds	\$250	\$250	\$250	\$250

**Fiscal Detail and Notes**

This bill includes an ongoing revenue increase to the General Fund of \$4,750 by prohibiting advertisements and internally-used corporate media from claiming visual media wage reimbursement. The bill also includes an ongoing revenue increase to the Local Government Fund of \$250.