

# MAINE STATE LEGISLATURE

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# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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Legislative Document

No. 1493

S.P. 608

In Senate, April 8, 2025

### **An Act to Eliminate Tax and Wage Incentives for Visual Media Production Companies**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read "DM Grant", is positioned above the printed name of the Secretary of the Senate.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator TIPPING of Penobscot.  
Cosponsored by Representative MATLACK of St. George and  
Senator: TEPLER of Sagadahoc, Representatives: GOLEK of Harpswell, LOOKNER of  
Portland, RANA of Bangor.

1       **Be it enacted by the People of the State of Maine as follows:**

2       **Sec. 1. 5 MRSA §13090-L**, as amended by PL 2011, c. 285, §1, is repealed.

3       **Sec. 2. 10 MRSA §1100-T, sub-§2, ¶B**, as amended by PL 2013, c. 438, §3, is  
4 further amended to read:

5       B. The Maine business must be determined by the authority to be a manufacturer or a  
6 value-added natural resource enterprise; must provide a product or service that is sold  
7 or rendered, or is projected to be sold or rendered, predominantly outside of the State;  
8 or must be engaged in the development or application of advanced technologies; ~~or~~  
9 ~~must be certified as a visual media production company under Title 5, section 13090-L.~~  
10 The business must certify that the amount of the investment is necessary to allow the  
11 business to create or retain jobs in the State.

12       **Sec. 3. 10 MRSA §1100-T, sub-§2-A, ¶B**, as amended by PL 2019, c. 616, Pt.  
13 LL, §4, is further amended to read:

14       B. As used in this subsection, unless the context otherwise indicates, an "eligible  
15 business" means a business located in the State that:

- 16           (1) Is a manufacturer;  
17           (2) Is engaged in the development or application of advanced technologies;  
18           (3) Provides a product or service that is sold or rendered, or is projected to be sold  
19 or rendered, predominantly outside of the State; or  
20           (4) Brings capital into the State, as determined by the authority; ~~or~~  
21           (5) ~~Is certified as a visual media production company under Title 5, section~~  
22 ~~13090-L.~~

23       **Sec. 4. 10 MRSA §1100-T, sub-§2-C, ¶B**, as amended by PL 2019, c. 616, Pt.  
24 LL, §6, is further amended to read:

25       B. As used in this subsection, unless the context otherwise indicates, "eligible  
26 business" means a business located in the State that has certified that the amount of the  
27 investment is necessary to allow the business to create or retain jobs in the State and  
28 that, as determined by the authority:

- 29           (1) Is a manufacturer or a value-added natural resource enterprise;  
30           (2) Is engaged in the development or application of advanced technologies; or  
31           (3) Provides a product or service that is sold or rendered, or is projected to be sold  
32 or rendered, predominantly outside of the State; ~~or~~  
33           (5) ~~Is certified as a visual media production company under Title 5, section~~  
34 ~~13090-L.~~

35       **Sec. 5. 36 MRSA §191, sub-§2, ¶MM**, as amended by PL 2009, c. 652, Pt. A,  
36 §51, is further amended to read:

37       MM. The disclosure to an authorized representative of the Department of Economic  
38 and Community Development of information required for the administration of ~~the~~  
39 ~~visual media production credit under section 5219-Y~~, the employment tax increment  
40 financing program under chapter 917, ~~the visual media production reimbursement~~

~~program under chapter 919-A or the Pine Tree Development Zone program under Title 30-A, chapter 206, subchapter 4;~~

**Sec. 6. 36 MRSA §5219-Y**, as amended by PL 2011, c. 240, §37, is repealed.

**Sec. 7. 36 MRSA c. 919-A**, as amended, is repealed.

## SUMMARY

This bill repeals the provisions of law governing certified visual media production credits and visual media production reimbursements. It also makes corresponding changes necessitated by the repeal of those provisions.