

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2008

Legislative Document

No. 2319

H.P. 1680

House of Representatives, April 11, 2008

An Act To Promote Filmmaking in the State

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative MILLS of Farmington.
Cosponsored by Senator GOOLEY of Franklin and
Representatives: PINGREE of North Haven, PIOTTI of Unity, SAVIELLO of Wilton,
SIMPSON of Auburn, SMITH of Monmouth, Senators: MILLS of Somerset, PERRY of
Penobscot.

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

2 **Sec. 1. 36 MRSA §6903** is enacted to read:

3 **§6903. Reimbursement for media productions in rural western Maine**

4 **1. Reimbursement eligibility.** A media production company that qualifies for
5 reimbursement under section 6902 is also allowed reimbursement under this section if the
6 media production is a feature film that meets the requirements set out in this subsection.

7 A. The estimated production expenditures for the entire production exceed
8 \$4,200,000, with the portion of estimated production expenditures for activities in the
9 State exceeding \$2,500,000.

10 B. The primary time period of activities in the State occurs between September 1,
11 2008 and January 1, 2009.

12 C. The primary location of filming occurs in a rural area in western Maine.

13 **2. Amount of reimbursement.** A media production company eligible for
14 reimbursement under subsection 1 is allowed reimbursement equal to 20% of the
15 expenditures of the media production company that are related to the media production in
16 this State but no more than \$800,000. Reimbursement under this section is in addition to
17 any other reimbursement or tax credits to which the media production company is
18 entitled.

19 **3. Procedure for reimbursement.** By July 1, 2010 a media production company
20 shall report to the State Tax Assessor and to the Department of Economic and
21 Community Development the amount of expenditures for which the media production
22 company is seeking reimbursement under this section, together with any additional
23 information the assessor may reasonably require. The assessor shall report to the
24 commissioner the reimbursement amount to which the media production company is
25 entitled. The commissioner shall pay the amounts to the certified media production
26 company in 4 equal annual installments beginning in July 2010 and in July of each of the
27 following 3 years. Reimbursement under this section is subject to the same audit
28 provisions as under section 6902, subsection 3.

29 **SUMMARY**

30 This bill provides reimbursement for expenditures of a feature film production in
31 rural western Maine that occurs primarily between September 1, 2008 and January 1,
32 2009. Reimbursement is limited to \$800,000 and is paid in 4 equal installments
33 beginning in July 2010.