

MAINE STATE LEGISLATURE

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126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 55

H.P. 50

House of Representatives, January 17, 2013

An Act To Promote Filmmaking in the State

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative HARVELL of Farmington.
Cosponsored by Representatives: BENNETT of Kennebunk, CHASE of Wells, CLARK of Easton, FREDETTE of Newport, PARRY of Arundel, SANDERSON of Chelsea, WILLETTE of Mapleton.

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 visual media production in rural Maine**

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

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

11 **B.** The primary production activities in the State must be completed before January
12 1, 2015.

13 **C.** The primary location of filming must be in a rural area in Maine.

14 **2. Amount of reimbursement.** A visual media production company eligible for
15 reimbursement under subsection 1 is allowed reimbursement equal to 20% of the
16 expenditures of the visual media production company that are related to the visual media
17 production in this State, up to a maximum of \$800,000. Reimbursement under this
18 section is in addition to any other reimbursement or tax credits to which the visual media
19 production company is entitled.

20 **3. Procedure for reimbursement.** By July 1, 2015, a visual media production
21 company shall report to the State Tax Assessor and to the Department of Economic and
22 Community Development the amount of production expenditures for which the visual
23 media production company is seeking reimbursement under this section, together with
24 any additional information the assessor may reasonably require. The assessor shall report
25 to the commissioner the reimbursement amount to which the visual media production
26 company is entitled. The commissioner shall pay the amounts to the visual media
27 production company in 4 equal annual installments beginning in July 2015 and in July of
28 each of the following 3 years. Reimbursement under this section is subject to the same
29 audit provisions as under section 6902, subsection 3.

30 **4. Repeal.** This section is repealed December 31, 2018.

31 **SUMMARY**

32 This bill provides reimbursement for expenditures made by a visual media production
33 company for a feature film production in rural Maine that occurs primarily before January
34 1, 2015. Reimbursement is limited to \$800,000 and will be paid in 4 equal annual
35 installments beginning in July 2015.