

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
DEPARTMENT OF ECONOMIC  
AND COMMUNITY DEVELOPMENT



PAUL R. LEPAGE  
GOVERNOR

GEORGE C. GERVAIS  
COMMISSIONER

January 15, 2014

To: Senator McCormick, Representative Goode  
Members of the Joint Standing Committee on Taxation

From: Maine Film Office

**Report: §13090-L Visual Media Production Certification, Sub-§ 7.**

The Maine Film Office is part of the Maine Office of Tourism within the Department of Economic and Community Development. The program is administered by the Director of the Film Office.

Program Information:

- No rule-making activities occurred.
- Outreach efforts to visual media productions include feature films, TV Series, commercials, catalogs, music video, and commercial photography projects with productions in the United States, Canada, Italy, Spain, Japan, United Kingdom, Germany, France, Scotland, Ireland and Romania.
- During Calendar year 2014, the Film Office certified fourteen projects who reported spending over \$4.6 million.
- During Calendar year 2014, Maine Revenue Services reported a total of \$242,871 claims.

If you have any questions relating to this report, please contact Douglas Ray at 624-9820.



In 2014, fourteen productions qualified for the Maine Attraction Film Incentive Plan. The anticipated direct spend in Maine of the productions in this program during 2014 is more than \$4.6M.

# Maine Attraction Film Incentive Plan 2014 Annual Report

January 15, 2015

Carberry Warhola, Karen

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## Maine Film Office

**Karen Carberry Warhola**  
**Director, Maine Film Office**

January 15, 2015

To: Senator Earle L. McCormick, Chair  
Representative Adam A. Goode, Chair  
Joint Standing Committee on Taxation

From: Karen Carberry Warhola  
Director, Maine Film Office

This is the Maine Film Office's 2014 annual report of the Maine Attraction Film Incentive Plan.

§13090-L. Visual media production certification

<http://www.mainelegislature.org/legis/statutes/5/title5sec13090-L.html>

7. Report. The Maine State Film Office shall submit a report by January 15th annually to the joint standing committee of the Legislature having jurisdiction over taxation matters regarding the certification and reporting process pursuant to this section and the visual media production tax credit and reimbursement activities pursuant to Title 36, section 5219-Y and Title 36, chapter 919-A. The report must include a description of any rule-making activity related to the implementation of the credit and reimbursement activities, outreach efforts to visual media production companies, the number of applications for the visual media production credit and tax reimbursement, the number of credits and reimbursements granted, the revenue loss associated with the credit and reimbursement and the amount of visual media production expenses generated in the State as a result of the credit and reimbursement.

[ 2009, c. 470, §1 (NEW) .]

In accordance with Maine's statutory requirements, this report provides: a description of any rulemaking activity related to the implementation of the credit and reimbursement activities; outreach efforts to visual media production companies; the number of applications for the visual media production credit and tax reimbursement; the number of credits and reimbursements granted; the revenue loss associated with the credit and reimbursement; and the amount of visual media production expenses generated in the state as a result of the credit and reimbursement.

The Department relied on data provided by the production companies and Maine Revenue Services. The report's key findings are as follows:

In 2014, fourteen productions qualified for the Maine Attraction Film Incentive Plan. Those fourteen productions had an anticipated direct spend in Maine of \$4,633,676.00. Tax rebates for certified production wages paid out to the productions totaled \$242,871. Under the plan, no tax credits were issued for qualified production expenses.

*The direct spend of these productions was \$19.08 for every \$1.00 paid out in the program. That per dollar return on investment will increase when payroll and sales taxes paid by the productions are deducted from the cost of the program.*

## **PROGRAM INFORMATION**

### **Description of any rulemaking activity related to the implementation of the credit and reimbursement activities:**

There was no rule making activity related to the implementation of the credit and reimbursement activities.

### **Outreach efforts to visual media production companies:**

Outreach efforts to visual media productions include contact with productions in the United States, Canada, Italy, Spain, Japan, United Kingdom, Germany, France, Scotland, Ireland and Romania. The types of productions the Maine Film Office had contact with include the following categories:

- Feature, Scripted narrative
- Documentary Film
- Short Film
- Student Film
- TV Miniseries / Major Cable network
- TV Movie / Major Cable network
- TV Series / Major Cable network

- TV Episodes / Major Cable network TV Series
- TV Pilot / Major Cable network
- Music Video
- Industrial and corporate training
- National Commercial
- Catalog Shoot
- Still Photography

The types of companies and filmmakers the Maine Film Office had contact with include:

- Major Film Studios
- Major TV Broadcast Networks
- Major Cable Broadcast Networks
- National Advertising Agencies
- Productions Companies
- Post Production Facilities
- Animation Company
- Photography Studios
- Advertising Agencies
- Casting Agencies
- Payroll Companies
- Executive Producers
- Producers
- Line Producers
- Directors
- Production Managers
- Location Managers
- Location Scouts
- Talent Managers
- Talent Scouts
- Still Photographers
- Professional Industry Organizations (i.e. The Location Managers Guild)
- Film Festival Executives and Organizers
- University Film and New Media Departments
- TV Stations
- Radio Stations
- Magazines
- Newspapers

**The number of applications for the visual media production credit and tax reimbursement and the number of credits and reimbursements granted:**

In 2014, fourteen productions applied for and were certificated as qualified for the Maine Attraction Film Incentive Plan.

**The revenue loss associated with the credit and reimbursement:**

In 2014, fourteen productions qualified for the Maine Attraction Film Incentive Plan.

Tax rebates for certified production wages paid out to the productions totaled \$242,871. Under the plan, no tax credits were issued for qualified production expenses.

**The amount of visual media production expenses generated in the state as a result of the credit and reimbursement:**

In 2014, the fourteen productions that qualified for the plan had an anticipated direct spend in Maine of \$4,633,676.00.

In 2014, the direct spend of the productions in Maine was \$19.08 for every \$1.00 paid out in the program. *That per dollar return on investment will increase when payroll and sales taxes paid by the productions are deducted from the cost of the program.*