

### Information on Maine's Visual Media Incentives Prepared for GOC Work Session

OPEGA has prepared responses to Committee Member questions following the presentation of the Report on Maine's Visual Media Incentives. The document also references where OPEGA has directed queries to DECD.

1. **MFO Travel.** Below is a list of out-of-state trips taken by MFO from 2013 to 2022, identified by OPEGA from travel vouchers.

<b>MFO Out-of-State Travel 2013-2022, Identified by OPEGA from Expense Vouchers</b>			
	<b>Dates</b>	<b>Event</b>	<b>Location</b>
1	6.22.13-6.30.13	Not listed	Los Angeles, CA
2	4.17.13-4.21.13	Tribeca Film Festival 2013	NYC
3	9.6.13-9.10.13	Toronto Film Festival 2013	Toronto, Canada
4	1.15.14-1.20.14	Sundance 2014	Park City, UT
5	3.6.14-3.11.14	SXSW 2014	Austin, TX
6	3.23.14-3.30.14	ACFI Show	Los Angeles, CA
7	4.16.14-4.22.14	Tribeca Film Festival 2014	NYC
8	5.8.14-5.9.14	NYC- Taste of Maine	NYC
9	9.3.14-9.8.14	Toronto Film Festival 2014	Toronto, Canada
10	10.2.14-10.6.14	ACFI Cineposium 2014	NYC
11	1.22.15- 1.28.15	Not listed	Park City, UT
12	3.1.15-3.8.15	ACFI Locations Show 2015	Los Angeles, CA
13	3.12.15-3.18.15	SXSW 2015	Austin, TX
14	4.15.15-4.22.15	Not listed	NYC
15	9.9.15-9.15.15	Toronto Film Festival 2015	Toronto, Canada
16	9.21.15-9.27.15	ACFI Cineposium	Barcelona, Spain
17	1.18.16-1.26.16	ACFI and Sundance 2016	Salt Lake City & Park City, UT
18	3.10.16-3.16.16	SXSW 2016	Austin, TX
19	4.14.16-4.18.16	Tribeca Film Festival 2016	NYC
20	4.18.16-4.24.16	ACFI Locations Show 2016	Los Angeles, CA
21	9.7.16-9.13.16	Toronto Film Festival 2016	Toronto, Canada
22	9.19.16-9.25.16	ACFI Cineposium 2016	Atlanta, GA
23	11.3.16-11.8.16	American Film Market	Santa Monica, CA
24	1.15.17-1.25.17	ACFI & Sundance 2017	Los Angeles, CA & Park City, UT
25	3.9.17-3.15.17	SXSW 2017	Austin, TX
26	4.4.17-4.11.17	ACFI Locations Show 2017	Los Angeles, CA
27	4.19.17-4.24.17	Tribeca Film Festival 2017	NYC
28	9.6.17-9.12.17	Toronto Film Festival 2017	Toronto, Canada
29	9.14.17-9.18.17	Big E 2017	West Springfield, MA
30	10.17.17-10.23.17	ACFI Cineposium 2017	North Hollywood, CA
31	1.16.18-1.23.18	Sundance 2018	Salt Lake City & Park City, UT
32	2.27.18-3.5.18	ACFI Week 2018	Los Angeles, CA
33	3.7.18-3.14.18	SXSW 2018	Austin, TX
34	9.5.18-9.11.18	Toronto Film Festival 2018	Toronto, Canada
35	9.12.18-9.15.18	Big E 2018	W. Springfield, MA

<b>MFO Out-of-State Travel 2013-2022, Identified by OPEGA from Expense Vouchers</b>			
36	9.17.18-9.23.18	ACFI Cineposium 2018	Los Angeles, CA
37	1.18.19-1.25.19	ACFI	Los Angeles, CA
38	3.7.19-3.13.19	SXSW 2019	Austin, TX
39	3.31.19-4.7.19	ACFI Week 2019	Los Angeles, CA
40	4.24.19-4.28.19	Tribeca Film Festival 2019	NYC
41	6.12.19-6.14.19	REEL & Scout U	Charlotte, NC
42	9.4.19-9.10.19	Toronto Film Festival 2019	Toronto, Canada
43	1.20.20-1.23.20	ACFI Board	Salt Lake City, UT
44	9.19.21-9.23.21	Big E 2021	West Springfield, MA
45	3.10.22-3.16.22	SXSW 2022	Austin, TX
46	6.26.22-7.2.22	ACFI Week 2022	Not listed

The \$86k figure cited in the report as MFO's travel expenses for the last 4 years covers the years 2016 to 2019. OPEGA apologizes for the lack of clarity in the report. OPEGA decided to choose these earlier years in initially scrutinizing expenses because of the disruption of the pandemic to state agency travel.

OPEGA requested that DECD provide the Committee with out-of-state travel expenses for MFO for 2020, 2021, and 2022.

**2. Description of MFO Work and Outreach Travel.**

OPEGA requested that DECD provide the Committee with a description of the overall activities of MFO along with a description of office outreach activities.

**3. Uptake Rates of Other States' Incentives.** OPEGA noted that the publications of other states' film offices and reports on other states tend to focus on the overall level of film production and related production expenses within a state as opposed to the overall number of incentive users.

In Maine, comparable figures related to overall visual media production are not available because this data is not collected by MFO or any other entities that OPEGA could identify.

However, we can compare Maine's expenditures on visual media incentives to that in other states. This information can provide some sense of the amount of activity qualifying for a state's incentives. However, it has to be interpreted with some caution as states provide credits for different amounts of different buckets of expenses. Below is Maine's estimated FY23 visual media incentives expenditure compared to that in Georgia, which is often highlighted as a success story regarding film incentives increasing state film production.

<b>Estimated FY23 State Expenditure on Visual Media Incentives</b>		
Georgia	Over \$1 Billion	National Conference of State Legislatures (NCSL). 2022. "Fiscal Brief: Film Tax Incentives Back in the Spotlight." <a href="https://www.ncsl.org/research/fiscal-policy/film-tax-incentives-back-in-the-spotlight.aspx">https://www.ncsl.org/research/fiscal-policy/film-tax-incentives-back-in-the-spotlight.aspx</a>
Maine	\$150,000	Maine State Tax Expenditure Report FY22-23. <a href="https://www.maine.gov/revenue/sites/maine.gov/revenue/files/inline-files/tax_expenditure_21_0.pdf">https://www.maine.gov/revenue/sites/maine.gov/revenue/files/inline-files/tax_expenditure_21_0.pdf</a>

OPEGA requested that DECD provide the Committee with any information that the Department may have or can obtain from other states' film offices about the number of users of other states' incentives.

**4. Role of Temp Agencies in Maine's Film Industry.**

OPEGA requested that DECD provide the Committee with information regarding how temp agencies are specifically involved in Maine's incentivized productions and in Maine's film industry generally.

**5. Application and Final Report Forms.** Attached on pages 4-10 are copies of the application form (MAFI1) and the required final report (MAFI2) for productions applying for certification and seeking Maine's incentives.

The MAFI1 and MAFI2 were unavailable online as of the start of the evaluation. OPEGA requested that DECD provide the Committee with information on whether or not the MAFI1 and MAFI2 forms are now publicly available or posted online.

**6. Annual Reports.** Attached starting on page 11 are copies of MFO's Annual Reports for 2019, 2020, and 2021.

OPEGA requested that DECD provide the Committee with the most recent MFO Annual Report, information on whether or not that report is available online, and information on how the Taxation Committee has received the reports in the past.

**Maine Department of Economic and Community Development  
Maine Film Office**

## *The Maine Attraction Film Incentive Plan* **Application for Media Production Certificate**

Completion of this form constitutes application for a Media Production Certificate from the Maine Film Office / Maine Department of Economic and Community Development, a prerequisite needed to apply for the Maine Attraction wage-tax film incentives.

<b>CONFIDENTIALITY</b>
<p><i>Most elements in this application are considered public information, including business name, address, type of company, expansion/relocation plans, etc. However, certain information of a proprietary nature can be kept confidential. For example, business or marketing plan information that is included in this application may be designated as confidential if the company requests it, and DECD determines that the information provides a competitive advantage to the company and its release would be detrimental to the company's position. Contact DECD with related questions or concerns.</i></p>

**A. INFORMATION ABOUT APPLICANT (PRODUCTION COMPANY)**

Production Company Name		
Physical Street Address (no P.O. box)		
City	State/Province	Zip/Postal Code
Country	Phone	Fax
Permanent Contact		Contact Title
Contact Email		Contact Phone
Date of Incorporation / Formation		Federal EIN

\_\_\_\_\_ Check here to confirm that the Production Company is not owned by, affiliated with, or controlled by, in whole or in part, a person in default of a loan made by or guaranteed by the State of Maine.

\_\_\_\_\_ **BANKRUPTCY CERTIFICATION:** Check here to certify that this production company does not include any company owned, affiliated, or controlled in whole or in part by any company or person which is in default on a loan made by the state of Maine or loan guaranteed by the state of Maine, or any company or person who has ever declared bankruptcy under which an obligation of the company or person to pay will repaid public funds or monies discharged as a part of such bankruptcy.

\_\_\_\_\_ **OBSCENITY:** Check here to certify that this production is not produced by a media production company that keeps records, as required by 18 United States Code, Section 2257, maintained by that media production company with respect to any performer portrayed in that production.

***The Maine Attraction Film Incentive Plan***  
**Application for Media Production Certificate**

COMPANY TYPE (check one)

Sole Proprietorship                       Partnership                       C-Corporation  
 LLC     S-Corporation                       Other

**B. INFORMATION ABOUT LOCAL MAINE PRODUCTION OFFICE**

Hotel name (if applicable)		
Physical Street Address (no P.O. box)		
City	State	Zip Code
Phone		Fax
Primary Contact Name		Primary Contact Title
Primary Contact Email		Primary Contact Phone

**C. INFORMATION ABOUT PRODUCTION / PROJECT**

PRODUCTION/PROJECT TITLE

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TYPE (check one below)

Scripted Feature (full length)                       Scripted Feature (short)                       Documentary (full length)  
 Documentary (short)                                       TV/Cable Movie                                       TV/Cable Series  
 TV/Cable Series Episode                                       Partnership                                       TV/Cable Pilot  
 TV/Cable Special                                       TV/Cable Mini-Series                                       Web Content  
 Music Video                                       Commercial                                       Industrial  
 Photographic Shoot                                       Student Project                                       Other

BRIEF SUMMARY / SYNOPSIS (attach script)

***The Maine Attraction Film Incentive Plan***  
**Application for Media Production Certificate**

Names of Talent attached

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_
- 4) \_\_\_\_\_
- 5) \_\_\_\_\_
- 6) \_\_\_\_\_

List of Maine filming locations (be specific)

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_
- 3) \_\_\_\_\_
- 4) \_\_\_\_\_
- 5) \_\_\_\_\_
- 6) \_\_\_\_\_
- 7) \_\_\_\_\_
- 8) \_\_\_\_\_
- 9) \_\_\_\_\_
- 10) \_\_\_\_\_

Distribution Plan (include Studio and Network, if applicable)

Total Production ***Budget*** \_\_\_\_\_

Estimated Maine ***Expenditures:***

(Resident Wages) \_\_\_\_\_ (Non-Resident Wages) \_\_\_\_\_ (Production Spend) \_\_\_\_\_

Estimated Maine Resident ***Crew*** \_\_\_\_\_ Estimated Non-resident Crew \_\_\_\_\_

Estimated working days for Maine Crew (1 person working 1 day = 1 Worker Day) \_\_\_\_\_

Estimated Total ***Filming Days*** \_\_\_\_\_ Estimated Filming Days in Maine \_\_\_\_\_

Estimated ***Production Dates in Maine:***

Date pre-production begins \_\_\_\_\_ Date pre-production ends \_\_\_\_\_

Date production begins \_\_\_\_\_ Date production ends \_\_\_\_\_

Date post-production begins \_\_\_\_\_ Date post-production ends \_\_\_\_\_

***The Maine Attraction Film Incentive Plan***  
**Application for Media Production Certificate**

**D. KEY PRODUCTION PERSONNEL (as applicable)**

Producer _____	Phone _____
Producer _____	Phone _____
Director _____	Phone _____
Line Producer _____	Phone _____
Unit Production Manager _____	Phone _____
Location Manager _____	Phone _____

**E. CREDIT AND PROMOTIONAL MATERIAL \***

\_\_\_\_\_ Check to confirm: I certify that the production will display and embed an on-screen credit and logo – as provided by the MFO – in the end credits on its own card (for productions with on-screen credits). Call the Maine Film Office for further details.\*

Filmed on location in the State of Maine  
This project was completed with assistance from the Maine Film Office

**F. SIGNATURE (required)**

*I hereby affirm that I am authorized to sign on behalf of the applicant media production company described above, and further affirm that any items for which the applicant is seeking a rebate are intended for use exclusively as an integral part of the production, production, or post-production activities engaged in the state of Maine. I further certify that the production is intended for national audience and will include an on-screen credit specifically authorized by the state of Maine.*

*Under penalties of perjury, I, the undersigned, declare that I have examined this information return and, to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge. I understand that any claims made on this application are subject to audit by the Maine Department of Economic and Community Development and/or Maine Revenue Services either before or after a tax certificate is issued and either before or after any tax benefits have been issued or allowed.*

\_\_\_\_\_  
Officer's Name

\_\_\_\_\_  
Officer's Title

\_\_\_\_\_  
Officer's Signature

\_\_\_\_\_  
Date

## Certified Visual Media Production Report

**Must Be Filed within Four Weeks of Completion  
of the Certified Media Production**

**CONFIDENTIALITY**

*Most elements in this application are considered public information, including business name, address, type of company, expansion/relocation plans, etc. However, certain information of a proprietary nature can be kept confidential. For example, business or marketing plan information that is included in this application may be designated as confidential if the company requests it, and DECD determines that the information provides a competitive advantage to the company and its release would be detrimental to the company's position. Contact DECD with related questions or concerns.*

### A. INFORMATION ABOUT PRODUCTION COMPANY SEEKING CERTIFICATE

Production Title: \_\_\_\_\_

Production Company Name: \_\_\_\_\_

Production Company Federal EIN: \_\_\_\_\_

Primary Production Contact Name: \_\_\_\_\_

Primary Production Contact Title: \_\_\_\_\_

Primary Production Contact E-Mail Address: \_\_\_\_\_

Primary Production Contact Cell Number: \_\_\_\_\_

Permanent Production Company Address (No P.O. Boxes): \_\_\_\_\_

\_\_\_\_\_

Permanent Production Company City/State/Province/Country: \_\_\_\_\_

Permanent Production Company Zip Code/Postal Code: \_\_\_\_\_

Permanent Production Company Telephone Number: \_\_\_\_\_

Permanent Production Company Fax Number: \_\_\_\_\_

\_\_\_ Check here to confirm that the production company is not owned by, affiliated with or controlled by, in whole or in part, a person in default on a loan made by or guaranteed by the state of Maine.

\_\_\_ Check here to confirm that the finished media production will contain an on screen credit for the State of Maine. (Check with the Maine Film Office to ensure conformity with this requirement)

**B. PRODUCTION AND REIMBURSEMENT REQUIREMENTS**

Total budget for this Certified Media Production : \_\_\_\_\_

Total of budget spent in Maine (Wages): \_\_\_\_\_

Total of budget spent in Maine (Production Spend): \_\_\_\_\_

Amount spent on Lodging: \_\_\_\_\_

Amount spent on Restaurants: \_\_\_\_\_

Amount spent on Transportation: \_\_\_\_\_

Amount spent on Gasoline: \_\_\_\_\_

Amount spent on Retail Sales: \_\_\_\_\_

Amount spent on Food (other than restaurant): \_\_\_\_\_

Amount spent on Recreation: \_\_\_\_\_

Amount spent on Equipment rental: \_\_\_\_\_

Amount spent on Expendables: \_\_\_\_\_

Amount spent on "Other" items: \_\_\_\_\_

**WAGES**

Total Certified Production Wages on this production: \_\_\_\_\_

*Note: Do not include any wages in excess of \$50,000 paid to a single individual.*

Total Certified Production Wages paid to Maine Resident Employees: \_\_\_\_\_

Total Certified Production Wages paid to Non-Resident Employees: \_\_\_\_\_

**EMPLOYEES**

\_\_\_\_\_ **Total number of employees hired by the Production Company for this production**

Total number that are Maine Resident Employees: \_\_\_\_\_

Total number that are Non-Resident Employees: \_\_\_\_\_

\_\_\_\_\_ **Total number of employees on this project that are full-time Production Company employees**

Total number that are Maine Resident Employees: \_\_\_\_\_

Total number that are Non-Resident Employees: \_\_\_\_\_

\_\_\_\_\_ **Total number of freelance employees hired by the Production Company for this production**

Total number that are Maine Resident Employees: \_\_\_\_\_

Total number that are Non-Resident Employees: \_\_\_\_\_

**C. MAINE LOCATIONS / DAYS OF FILMING**

List Maine locations where principal photography occurred:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Total number of days of principal photography for this Media Production

\_\_\_\_\_ Total number of days of principal photography that took place in Maine

\_\_\_\_\_ Total percent of Media Production filmed in Maine

**D. MAINE MEDIA PRODUCTION CERTIFICATE**

Check below to confirm that the production company has a current certificate for this production

Yes: \_\_\_\_\_

(If you marked "Yes," attach a copy of the media production certificate to this document.)

No: \_\_\_\_\_

(If you marked "No," your production is not eligible for a tax reimbursement and credit certificate.)

Date production began in Maine: \_\_\_\_\_

Date production in Maine was completed: \_\_\_\_\_

*Under penalties of perjury, I, the undersigned, declare that I have examined this information return and, to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge. I understand that any claims made on this application are subject to audit by the Maine Department of Economic and Community Development and/or Maine Revenue Services either before or after a tax certificate is issued and either before or after any tax benefits have been issued or allowed.*

\_\_\_\_\_  
Officer's Name

\_\_\_\_\_  
Officer's Title

\_\_\_\_\_  
Officer's Signature

\_\_\_\_\_  
Date

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
DEPARTMENT OF ECONOMIC  
AND COMMUNITY DEVELOPMENT



JANET T. MILLS  
GOVERNOR

HEATHER JOHNSON  
COMMISSIONER

January 15, 2020

Senator Chipman  
Representative Tipping  
Members of the Joint Standing Committee on Taxation

Attached please find the 2019 annual report of the Maine Attraction Film Incentive Plan.

**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 Karen Carberry Warhola, Director of the Film Office.

**THE REPORT'S KEY FINDINGS**

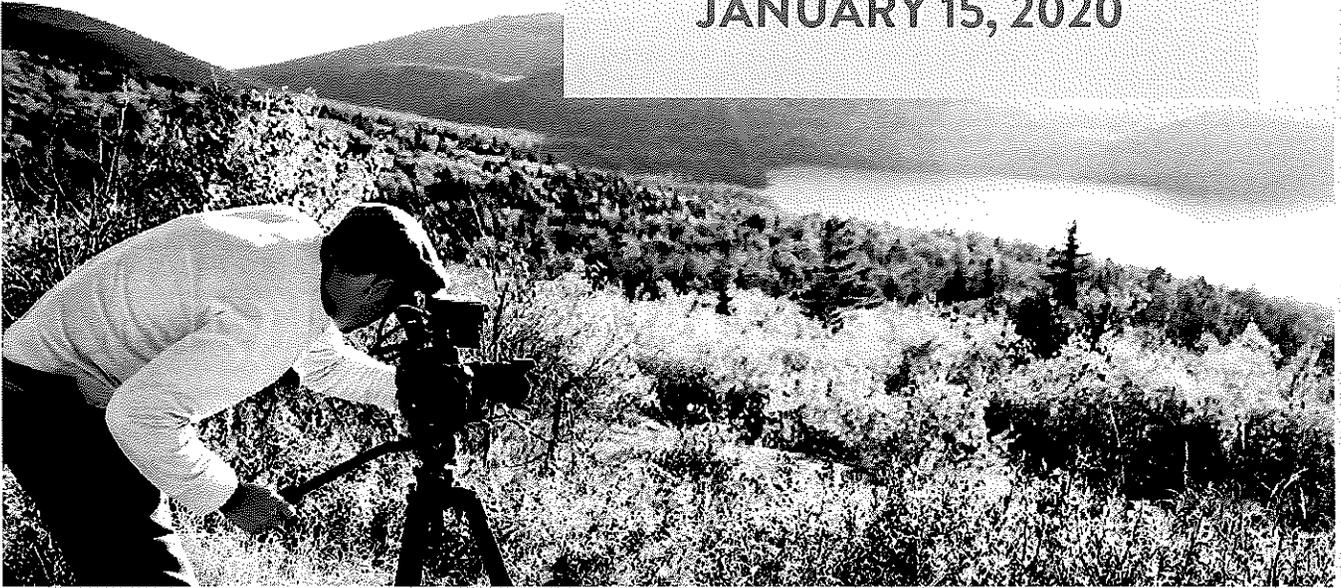
- In 2019, six productions applied for and received a Maine Media Production Certificate through the Maine Attraction Film Incentive Plan.
- The anticipated amount of visual media production expenses generated in the Maine as a result of the credit and reimbursements was \$3,381,717.00.
- The revenue loss associated with the credit and reimbursement is \$160,229.00.
- The return on investment (ROI) for the program in 2019 was \$21.10 for every \$1.00 of investment in the program.

If you have any questions relating to this report, please contact Kate Foy at (207) 624-9838.

Karen Carberry Warhola  
Director  
Maine Film Office



**MAINE ATTRACTION  
FILM INCENTIVE PLAN  
2019 ANNUAL REPORT  
JANUARY 15, 2020**



**MAINE / FILM OFFICE**

**KAREN CARBERRY WARHOLA, DIRECTOR**

# MAINE FILM OFFICE

KAREN CARBERRY WARHOLA  
DIRECTOR, MAINE FILM OFFICE  
(207) 624-9808

January 15, 2020

**To:** Senator Ben Chipman, Chair  
Representative Ryan Tipping, Chair  
Joint Standing Committee on Taxation

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

**Subject:** Maine Film Office 2019 Annual Report of the Maine Attraction Film Incentive Plan

§13090-L. Visual media production certification

[www.mainelegislature.org/legis/statutes/5/title5sec13090-L.html](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).]

# KEY HIGHLIGHTS

## During calendar year 2019:

- There was no rule-making activity related to the implementation of the credit and reimbursement activities
- Six productions applied for and received a Maine Media Production Certificate through the Maine Attraction Film Incentive Plan
- The anticipated amount of visual media production expenses generated in Maine as a result of the credit and reimbursements was \$3,381,717.00
- The revenue loss associated with the credit and reimbursement is \$160,229.00
- The return on investment (ROI) for the program in 2019 was \$21.10 for every \$1.00 of investment in the program
- Outreach efforts to visual media productions include contact with productions in: United States, England, Scotland, Wales, Quebec, Ottawa and Vancouver



## The Film Office promoted Maine as a filming location to the global film community

- The Film Office Director continued serving as an elected officer on the board of the Association of Film Commissioners International (AFCI) – an extraordinary opportunity to meet with filmmakers, producers and industry VIPs from around the world.
- Trade shows, conferences and film festivals provided opportunities to present Maine as a filming location to businesses, television networks, production companies and executives in diverse areas of the screen sector without traveling to their respective states and countries. Appointments and contacts made during these events lead to additional increased productions filmed in Maine, resulting in an immediate direct spend in Maine by the productions while filming, as well as the PR value of having Maine showcased in films. It is important to have a presence at these events due to the heavy competition among states to attract filmmaking.
- Outreach efforts to visual media productions include contact with productions in: United States, England, Scotland, Wales, Quebec, Ottawa and Vancouver.

### The Maine Film office attended the following:

***South by Southwest (SXSW) Film Festival, Conference and Trade Show*** — one of a trio of highly acclaimed U.S. Film Festivals

***Association of Film Commissioners International's AFCI Week*** — focused on connecting with high-level industry decision makers with an Business-to-Business Industry Day, a Physical Production Power Brunch and a Locations Trade Show

***Tribeca Film Festival*** — one of the major leading film festivals in the industry and where the filmed-in-Maine movie “Blow The Man Down” (shot in 2018) had its world premiere and won “Best Screenplay,” was nominated for “Best Narrative Feature” and received a special jury mention for “Best Cinematography”

***Toronto International Film Festival*** — one of the largest film festivals in the world



**The types of productions the Maine Film Office had contact with include the following categories:**

- Feature, Scripted Narrative
- Feature, Documentary Film
- Feature, Short Film
- TV Special / Major Cable Network
- TV Series / Major Cable Network
- TV Series Episodes / Major Cable Network  
TV Series
- TV Special Documentary / Major Cable  
Network TV Series
- TV Series Audition
- TV Pilot / Major Cable Network
- National Commercial
- Web Series
- Web Content
- Photo Shoot
- Industrial and Student Film

**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 Companies
- 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
- Authors



# MAINE STATE LEGISLATURE

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STATE OF MAINE  
DEPARTMENT OF ECONOMIC  
AND COMMUNITY DEVELOPMENT



JANET T. MILLS  
GOVERNOR

HEATHER JOHNSON  
COMMISSIONER

January 15, 2021

Senator Ben Chipman, Chair  
Representative Maureen Terry, Chair  
Members of the Joint Standing Committee on Taxation

Attached please find the 2020 annual report of the Maine Attraction Film Incentive Plan.

**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 Karen Carberry Warhola, Director of the Film Office.

**THE REPORT'S KEY FINDINGS**

- There was no rule-making activity related to the implementation of the credit and reimbursement activities.
- Seven productions applied for and received a Maine Media Production Certificate through the Maine Attraction Film Incentive Plan.
- The anticipated amount of in-state spending by the seven visual media productions is \$5,493,452.00.
- The revenue loss associated with the credit and reimbursement is \$153,538.00.
- Outreach efforts to visual media productions include contact with productions in: United Kingdom, London, Toronto, Quebec, and states of AR, CA, CO, DC, FL, HI, MA, ME, MT, NC, NY, NJ, PA, RI, TN, VA.

If you have any questions relating to this report, please contact Kate Foye at (207) 441-1597.

Karen Carberry Warhola  
Director  
Maine Film Office



# MAINE ATTRACTION FILM INCENTIVE PLAN

2020 ANNUAL REPORT  
JANUARY 15, 2021



**MAINE**  **FILM OFFICE**

KAREN CARBERRY WARHOLA, DIRECTOR

# MAINE / FILM OFFICE

KAREN CARBERRY WARHOLA  
DIRECTOR, MAINE FILM OFFICE

(207) 624-9808 (O)

(207) 215-2462 (C)

January 15, 2021

**To:** Senator Ben Chipman, Chair  
Representative Maureen Terry, Chair  
Joint Standing Committee on Taxation

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

§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.

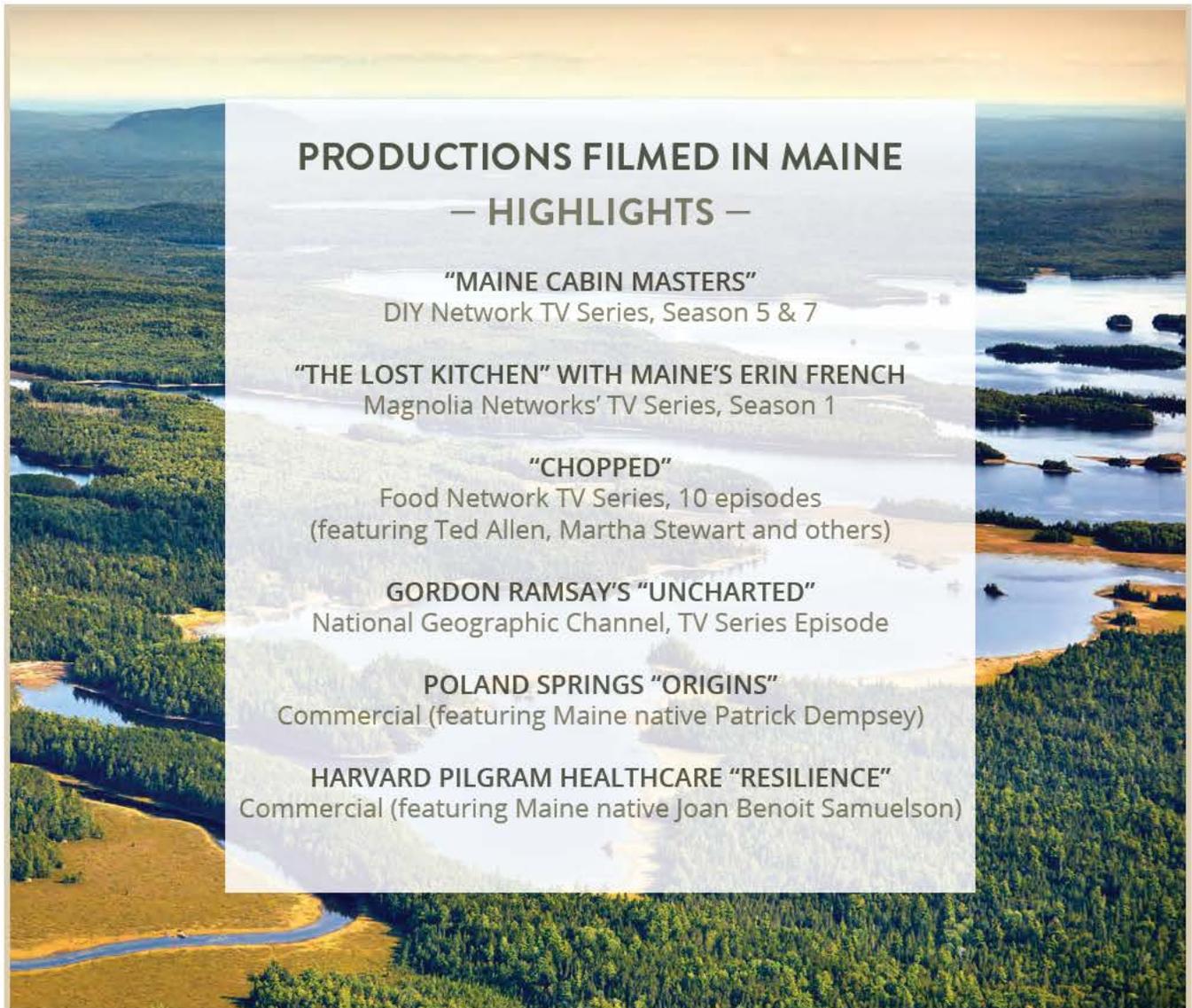
[ 2009, c. 470, §1 (NEW).]

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.

# KEY HIGHLIGHTS

## During calendar year 2020:

- There was no rule-making activity related to the implementation of the credit and reimbursement activities.
- Seven productions applied for and received a Maine Media Production Certificate through the Maine Attraction Film Incentive Plan.
- The anticipated amount of in-state spending by the seven visual media productions is \$5,493,452.00.
- The revenue loss associated with the credit and reimbursement is \$153,538.00.
- Outreach efforts to visual media productions include contact with productions in: United Kingdom, London, Toronto, Quebec, and the states of AR, CA, CO, DC, FL, HI, MA, ME, MT, NC, NY, NJ, PA, RI, TN, VA.



## **The Film Office promoted Maine as a filming location to the global film community**

The Coronavirus outbreak disrupted the normal avenues of promoting Maine as a filming location. Trade shows, conferences and film festivals were canceled as events and in-person industry meetings were curtailed across the country.

While the industry was shuttered, the Film Office continued to promote Maine as a filming location to businesses, television networks, production companies and executives in diverse areas of the screen sector and worked with productions that wanted to start filming as soon as the time was right.

Maine re-opened for film and photography on June 1. The Film Office reached out to the industry to promote Maine as a great place to film in this “new normal” and worked with productions to ensure they followed Maine’s COVID-19 Prevention Checklist Industry Guidance and had COVID-19 safety protocols in place on their productions.

Given Maine’s appealingly lower COVID-19 infection numbers, productions started filming in Maine as soon as production opened in June. Despite a pandemic production shutdown from March to June, the number of productions that filmed in Maine during 2020 increased over last year.

### **The Film Office virtual marketing included the following:**

*In-person events and meetings were replaced with virtual outreach, and appointments and contacts made by Zoom, email, phone and social media led to increased productions filmed in Maine.*

*A “Coronavirus Update” page on the Film Office website was created to provide the global production community with critical guidance for safely filming in Maine.*

*A “Local News” page on the Film Office website was created to update the media production sector with the latest industry safety protocols for filming during the pandemic.*

*Outreach efforts to visual media productions include contact with productions in: United Kingdom, London, Toronto, Quebec, and the states of AR, CA, CO, DC, FL, HI, MA, ME, MT, NC, NY, NJ, PA, RI, TN, VA.*

*The Film Office Director continued serving a final term as an elected officer on the board of the Association of Film Commissioners International (AFCI) – an extraordinary opportunity to connect with filmmakers, producers and industry VIPs from around the world.*

## **The types of productions the Maine Film Office had contact with include the following categories:**

- Feature, Scripted Narrative
- Feature, Documentary Film
- Feature, Short Film
- TV Special / Major Cable Network
- TV Series / Major Cable Network
- TV Series Episodes / Major Cable Network
- TV Special Documentary / Major Cable Network
- TV Pilot / Major Cable Network
- National Commercial
- Web Series
- Web Content
- Photo Shoot
- Student Film

## **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
- 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
- Film Festival Executives and Organizers
- University Film and New Media Departments
- TV Stations
- Radio Stations
- Magazines
- Newspapers
- Authors



# MAINE ATTRACTION FILM INCENTIVE PLAN

2021 ANNUAL REPORT  
JANUARY 15, 2022



**MAINE**  **FILM OFFICE**

KAREN CARBERRY WARHOLA, DIRECTOR

# MAINE FILM OFFICE

KAREN CARBERRY WARHOLA  
DIRECTOR, MAINE FILM OFFICE

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January 15, 2022

**To:** Senator Ben Chipman, Chair  
Representative Maureen Terry, Chair  
Joint Standing Committee on Taxation

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

§13090-L. Visual media production certification

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

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[ 2009, c. 470, §1 (NEW).]

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# KEY HIGHLIGHTS

## During calendar year 2021:

- There was no rule-making activity related to the implementation of the credit and reimbursement activities.
- Fewer than 10 claims were received during 2021 for the Maine Attraction Film Incentive Plan (combined film production wage reimbursement and income tax credit).
- Those claims totaled \$327,736.00.
- Outreach efforts to visual media productions include contact with productions in: United Kingdom, London, France, Quebec, Ontario, Montreal, Vancouver, Los Angeles, Burbank, Sacramento, Boston, and the states of TX, MD, IA, WI, UT, MI, OR, CA, CO, DC, FL, OK, MA, ME, NH, NY, NJ, PA, RI, TM, OH, NE.



## PRODUCTIONS FILMED IN MAINE — HIGHLIGHTS —

### **“MAINE CABIN MASTERS”**

DIY Network TV Series, Season 7 & 9

### **“THE LOST KITCHEN” WITH MAINE’S ERIN FRENCH**

Magnolia Networks’ TV Series, Season 2

### **“GOOD MORNING AMERICA, RISE AND SHINE” WITH ABC NEWS’ WILL REEVE**

Live TV segment about Maine’s Tourism industry rebounding from the pandemic

### **WARREN MILLER ENTERTAINMENT FILM, “WINTER STARTS NOW”**

Sugarloaf is featured in the 72nd film of this iconic skiing and snowboarding annual film series

### **“EXTRAORDINARY STORIES BEHIND EVERYDAY THINGS”** Magnolia Network TV Series Episode, featuring Old Town Canoe

### **THOR RV 2022 PRODUCT PRODUCTION SHOOT**

An extensive photo shoot of people camping at Maine scenic vistas and campgrounds

## **The Film Office promoted Maine as a filming location to the global film community**

The Film Office continued to adapt to the unpredictable and unprecedented challenges of marketing Maine as a filming location during a pandemic. Events previously shuttered in 2020 moved online in 2021 and the Film Office expanded its virtual marketing outreach.

While COVID-19 created challenges, it also left our industry with an opportunity. During the pandemic people spent more time at home and the demand for content surged. As the streaming wars escalated the demand for products produced by our industry, a large resurgence of COVID cases in Los Angeles and New York prompted production companies to move their filming slates to other jurisdictions.

Productions came to Maine, hired locally, and spent money on vendors that are stakeholders in various business sectors; lodging, restaurants, transportation, retail sales, recreation, and other businesses that provide goods and services for productions.

Despite the pandemic, production in Maine has continued to increase and expand into the shoulder seasons, increasing the money spent by productions on vendors that are in the traditionally tourism, hospitality and outdoor recreation sectors that are critical to our economy.

### **The Film Office virtual marketing included the following:**

*With industry in-person events cancelled throughout 2021, virtual appointments and contacts made by Zoom, email, phone and social media led to increased productions filmed in Maine.*

*The Film Office Director attended four virtual industry events: South by Southwest Film Festival (SXSW); Toronto International Film Festival (TIFF); American Film Market (AFM) and LocationEXPO; and the International Association of Filmmakers (AFCI) Cineposium. Events attended also included virtual marketing and networking opportunities with conferences, panels, workshops, and exhibitions.*

*Content on the Film Office website was expanded with available resources across all Maine jurisdictions and business sectors to encourage productions to hire and source goods locally.*

*National outreach efforts include contact with productions and production companies in: TX, MD, IA, WI, UT, MI, OR, CA, CO, DC, FL, OK, MA, ME, NH, NY, NJ, PA, RI, TN, OH, AND NE.*

*Global outreach efforts to visual media productions included contact with productions in: United Kingdom, London, France, Quebec, Ontario, Montreal, and Vancouver.*

## The types of productions the Maine Film Office had contact with include the following categories:

- Feature, Scripted Narrative Film
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- Feature, Short Film
- TV Series / Cable Network
- TV Series Episodes / Cable Network
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- Still Photographers
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- Film Festival Executives and Organizers
- TV Stations
- Newspapers

