



# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 55

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H.P. 50

House of Representatives, January 17, 2013

### An Act To Promote Filmmaking in the State

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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.