

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Promote Filmmaking in the State

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

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

§ 6903. Reimbursement for media productions in rural western Maine

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

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

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

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

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

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

SUMMARY

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