

§13090-L. Visual media production certification

1. Generally. A visual media production company that intends to undertake a visual media production in this State may apply to the department to have the production, or a portion of the production, certified under subsection 3 for purposes of the visual media production reimbursement pursuant to Title 36, chapter 919-A and the credit under Title 36, section 5219-Y. [PL 2009, c. 470, §1 (AMD).]

2. Definitions.

[PL 2009, c. 470, §1 (RP).]

2-A. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Digital media project" means visual and audio content on an electronic, digital medium and created, referred to and distributed electronically. "Digital media project" includes publicly accessible websites, computer multimedia, video and computer games and digital video discs. [PL 2009, c. 470, §1 (NEW).]

B. "Maine State Film Office" means the Maine State Film Office established in the Office of Tourism pursuant to section 13090-I. [PL 2009, c. 470, §1 (NEW).]

C. "Person" has the same meaning as in Title 36, section 111, subsection 3. [PL 2009, c. 470, §1 (NEW).]

D. "Visual media production" means a single-medium or multimedia feature film, television show or series, video, digital media project or photographic project intended for a local, regional, national or international audience and fixed on film, videotape, computer disk, laser disc or other delivery medium that can be viewed or reproduced and that is exhibited in theaters or by individual television stations or groups of stations, television networks or cable television stations or via other means or licensed for home viewing or use. "Visual media production" does not include:

- (1) A news, current events or public programming show or a program that includes weather or market reports;
- (2) A talk show;
- (3) A sports event or activity;
- (4) A gala presentation or awards show;
- (5) A finished production that solicits funds; or
- (6) A production for which records are required to be maintained by 18 United States Code, Section 2257. [PL 2009, c. 470, §1 (NEW).]

E. "Visual media production company" means a person engaged in the business of producing a visual media production. [PL 2009, c. 470, §1 (NEW).]

F. "Visual media production expense" means an expense directly incurred in this State for preproduction, production or postproduction of a visual media production certified under this section. "Visual media production expense" includes wages and salaries of individuals employed in the production on which taxes have been paid or accrued if those wages do not exceed \$50,000 per individual and payments to a temporary employee-leasing company, as defined in Title 36, section 6901, subsection 3-A, and other contractual payments for the services of individuals working in the State if those payments do not exceed \$50,000 per individual providing services in the production. "Visual media production expense" includes the cost of construction; operations; editing and related services; music, photography and film processing, including transferring film to tape or a digital format; sound recording, mixing and synchronization; lighting, makeup,

wardrobe and accessories; transportation; food and lodging for cast and crew; insurance and bonding; and the rental of facilities and equipment, including location fees. "Visual media production expense" does not include expenses incurred in marketing or advertising a visual media production or in printing or disseminating a visual media production. [PL 2009, c. 470, §1 (NEW).]

[PL 2009, c. 470, §1 (NEW).]

3. Requirements for visual media production certificate. Applications for a visual media production certificate must be made on a form prescribed and furnished by the department. The applicant must:

A. Provide the names of the principals involved in the visual media production and contact information for them; [PL 2009, c. 470, §1 (AMD).]

B. Provide a certificate of insurance for the visual media production; [PL 2009, c. 470, §1 (AMD).]

C. Provide financial information that demonstrates that the visual media production is fully financed and that at least \$75,000 of visual media production expense will be incurred for the visual media production certified in accordance with this subsection; [PL 2009, c. 470, §1 (AMD).]

D. Provide data demonstrating that the visual media production will benefit the people of the State by increasing opportunities for employment and will strengthen the economy of the State; [PL 2009, c. 470, §1 (AMD).]

E. Agree to include, in the certified visual media production, an on-screen credit for the State of Maine. The exact wording and size of that credit must be determined in rules adopted by the Maine State Film Office and the department. The Maine State Film Office or the department may, at its discretion, exempt visual media productions from this requirement. Rules adopted pursuant to this paragraph are routine technical rules as defined in chapter 375, subchapter 2-A; [PL 2009, c. 470, §1 (AMD).]

F. Provide evidence that the visual media production company is not owned by, affiliated with or controlled by, in whole or in part, a person that is in default on a loan made by the State or a loan guaranteed by the State; [PL 2009, c. 470, §1 (AMD).]

G. Provide any other information required by the department; and [PL 2009, c. 470, §1 (AMD).]

H. Provide a projected schedule for preproduction, production and postproduction of the visual media production that shows that the production will begin within 60 days after certification pursuant to this subsection. [PL 2009, c. 470, §1 (NEW).]

To qualify for a visual media production certificate, a visual media production company must demonstrate to the satisfaction of the commissioner that the visual media production company has met, or will meet, the requirements of this subsection. If the department determines that the applicant does not qualify for a visual media production certificate, it must inform the applicant of that determination in writing within 4 weeks of receiving the application. As soon as practicable, the department shall issue a visual media production certificate for a visual media production that qualifies. The department shall include with the certificate information regarding the tax credit report under subsection 4 and procedures for claiming reimbursement under Title 36, chapter 919-A and the credit under Title 36, section 5219-Y.

[PL 2009, c. 470, §1 (AMD).]

4. Certified visual media production report. No later than 4 weeks after completion of a certified visual media production, the visual media production company shall report, in a format specified by the Maine State Film Office or the department, its compliance with the requirements of subsection 3 with respect to the certified visual media production to the Maine State Film Office.

[PL 2011, c. 285, §1 (AMD).]

5. Department to provide information to State Tax Assessor. The department shall provide to the State Tax Assessor copies of the visual media production certificate issued pursuant to subsection 3, together with any other information reasonably required by the State Tax Assessor for the administration of visual media production reimbursement under Title 36, chapter 919-A and the credit under Title 36, section 5219-Y.

[PL 2009, c. 470, §1 (AMD).]

6. Rulemaking. The department shall develop rules as necessary to administer this section in cooperation with the State Tax Assessor. Rules adopted pursuant to this section are routine technical rules as defined in chapter 375, subchapter 2-A.

[PL 2005, c. 519, Pt. GG, §1 (NEW).]

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.

[PL 2009, c. 470, §1 (NEW).]

SECTION HISTORY

PL 2005, c. 519, §GG1 (NEW). PL 2009, c. 470, §1 (AMD). PL 2011, c. 285, §1 (AMD).

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