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# Maine Attraction Film Incentive Plan 2012 Annual Report

January 15, 2013

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Maine Film Office

Karen Carberry Warhola  
Director, Maine Film Office

January 15, 2013

To: Senator Anne M. Haskell, 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 2012 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 2012, eight productions qualified for the Maine Attraction Film Incentive Plan. The *direct spend* of these productions was \$20.28 for every \$1.00 paid out in the program.

Those eight productions had a total direct spend in Maine of \$1,545,198.72. Tax rebates for certified production wages paid out to those eight productions totaled \$76,192.00. Under the plan, no tax credits were issued for qualified production expenses.

## **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 companies in the United States, Canada, and Spain. The types of productions the Maine Film Office had contact with include the following categories:

- Scripted and documentary feature films
- Scripted, documentary, and reality television
- Industrial and corporate training
- Commercials
- Catalog shoots and still photography

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

- Film studios and independent producers
- Broadcast and cable television networks
- Produces of original web-based television series
- Magazines, national advertising agencies, radio stations, and newspapers
- Film festivals and organizers
- Still photographers and studios
- Line Producers, Production Managers, Location Managers, and Location Scouts

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

In 2012, eight productions applied for and were certificated as qualified for the Maine Attraction Film Incentive Plan.

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

Tax rebates for certified production wages paid out to those eight productions totaled \$76,192.00. 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:**

Those eight productions had a total direct spend in Maine of \$1,545,198.72. The *direct spend* of these productions was \$20.28 for every \$1.00 paid out in the program