

In 2015, four productions qualified for the Maine Attraction Film Incentive Plan. The anticipated direct spend in Maine of the productions in this program during 2015 is \$1.4M.

Maine Attraction Film Incentive Plan 2015 Annual Report

January 15, 2016

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Maine Film Office

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

January 15, 2016

To: Senator Earle L. McCormick, 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 2015 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 2015, four productions qualified for the Maine Attraction Film Incentive Plan. Those four productions had an anticipated direct spend in Maine of \$1,395,386.45. Tax rebates for certified production wages paid out to productions in 2015 totaled \$253,973.00 and the tax credits issued for qualified production expenses in 2015 totaled \$39,245.

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 productions in the United States, Canada, Italy, Spain, Japan, United Kingdom, Germany and France. 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 Miniseries / Major Cable network
- TV Movie / Major Cable network
- TV Series / Major Cable network
- TV Episodes / Major Cable network TV Series
- TV Pilot / Major Cable network
- Web Series
- Music Video
- Student Film

- National Commercial
- Industrial and corporate training
- Catalog Shoot
- Still Photography

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 Company
- 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

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

In 2015, four 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 the productions in 2015 totaled \$253,973.00. Under the plan, the tax credits issued for qualified production expenses in 2015 totaled \$39,245.

The amount of visual media production expenses generated in the state as a result of the credit and reimbursement:

In 2015, four productions qualified for the Maine Attraction Film Incentive Plan. Those four productions had an anticipated direct spend in Maine of \$1,395,386.45.