



132nd MAINE LEGISLATURE

LD 1957

LR 2390(02)

An Act to Promote Film Production in Maine

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$303,550	\$760,000	\$760,000
Appropriations/Allocations				
General Fund	\$0	\$18,550	\$0	\$0
Revenue				
General Fund	\$0	(\$285,000)	(\$760,000)	(\$760,000)
Other Special Revenue Funds	\$0	(\$15,000)	(\$40,000)	(\$40,000)

Fiscal Detail and Notes

The fiscal note assumes the bill as amended would reduce General Fund revenue by \$285,000 in fiscal year 2026-27 and \$760,000 per year in fiscal years 2027-28 and 2028-29 as a result of repealing the certified visual media production tax credit and increasing and enhancing the certified visual media production wage reimbursement program. The bill as amended would also result in a revenue decrease to the Local Government Fund of \$15,000 in fiscal year 2026-27 and \$40,000 per year for fiscal years 2027-28 and 2028-29. The fiscal note also includes a one-time General Fund appropriation of \$18,550 in fiscal year 2026-27 for Maine Revenue Services system changes to implement these changes.