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Date: (Filing No. S- )

**TAXATION**

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**STATE OF MAINE  
SENATE  
131ST LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 444, L.D. 1075, “An Act to Promote Economic Growth Through Increased Film Incentives”

Amend the bill by striking out the title and substituting the following:

**'Resolve, to Review and Evaluate Film Production Incentives'**

Amend the bill by striking out everything after the title and inserting the following:

**'Sec. 1. Film production incentives review and evaluation. Resolved:** That the Department of Economic and Community Development shall review existing film production incentives in this State and evaluate film production incentives, including tax credits, rebates and alternative reimbursement programs in other selected states. The department, with direction from the department's Office of Tourism, Maine State Film Office established pursuant to the Maine Revised Statutes, Title 5, section 13090-I, shall solicit input from stakeholders, industry experts, other state agencies and film offices in other states. On or before December 30, 2024, the department shall submit to the joint standing committee of the Legislature having jurisdiction over taxation matters a report that contains suggested legislation to amend or replace current visual media incentive laws, responses to the 2023 evaluation of visual media incentives conducted by the Office of Program Evaluation and Government Accountability and a detailed summary that includes the findings, requirements and recommendations of the department and the Maine State Film Office. The committee may submit legislation related to the report to the 132nd Legislature in 2025.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment replaces the bill with a resolve and directs the Department of Economic and Community Development and the department's Office of Tourism, Maine State Film Office to review existing film production incentives in this State and evaluate film production incentives in other states. The department must report to the joint standing

**COMMITTEE AMENDMENT**

COMMITTEE AMENDMENT “ ” to S.P. 444, L.D. 1075

1 committee of the Legislature having jurisdiction over taxation matters by December 30,  
2 2024 and the committee is authorized to report out legislation related to the report.

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**FISCAL NOTE REQUIRED**

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**(See attached)**