

Article - Tax - General

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§11-227.

(a) (1) In this section the following words have the meanings indicated.

(2) (i) “Film production activity” means the production or postproduction of film or video projects including feature films, television projects, commercials, corporate films, infomercials, music videos, or other projects for which the producer or production company will be compensated, and which are intended for nationwide commercial distribution.

(ii) “Film production activity” includes the production or postproduction of digital, animation, and multimedia projects.

(iii) “Film production activity” does not include:

1. production or postproduction of student films or noncommercial personal videos; or

2. any activity not necessary to and undertaken directly and exclusively for the making of a master film, tape, or image.

(3) “Tangible personal property or a taxable service used directly in connection with a film production activity” includes:

(i) camera equipment and supplies;

(ii) film and tape;

(iii) lighting and stage equipment and supplies;

(iv) sound equipment and supplies;

(v) recording equipment and supplies;

(vi) costumes, wardrobes, and materials to construct them;

(vii) props, scenery, and materials to construct them;

(viii) design supplies and equipment;

(ix) drafting supplies and equipment;

(x) special effects supplies and equipment;

(xi) short-term vehicle rentals; and

(xii) fabrication, printing, or production of scripts, storyboards, costumes, wardrobes, props, scenery, or special effects.

(b) The sales and use tax does not apply to a sale of tangible personal property or a taxable service used directly in connection with a film production activity by a film producer or production company certified by the Department of Business and Economic Development under Title 6, Subtitle 2 of the Economic Development Article.

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