

MELONY G. GRIFFITH  
*Legislative District 25*  
Prince George's County

—  
*Chair*  
Finance Committee

Executive Nominations Committee

Rules Committee

Legislative Policy Committee



Miller Senate Office Building  
11 Bladen Street, Suite 3 East  
Annapolis, Maryland 21401  
301-858-3127 · 410-841-3127  
800-492-7122 Ext. 3127  
Melony.Griffith@senate.state.md.us

THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

**Testimony of Senator Melony G. Griffith in Support of Senate Bill 452**  
**Income Tax -Film Production Activity Tax Credit**  
**Ways and Means Committee**  
**Thursday, March 30, 2023**

Chair Atterbeary, Vice Chair Wilkins, and Members of the House Ways and Means Committee, I am pleased to present Senate Bill 452.

SB452 seeks to modernize Maryland's Film and Television Tax credit program to meet the changing media landscape by expanding eligibility for the State income tax credit to include documentaries and talk, reality, and game shows; altering the definition of "total direct costs" to include compensation for certain individuals; increases the percentages of total direct costs that qualify for the tax credit, and alters the aggregate amount of tax credit certificates that the Secretary of Commerce may issue each fiscal year.

**Background:** Beginning in 2008, over 40 states began offering tax credits and other incentive-based programs in an effort to attract film and television productions. The film industry in Maryland has been unable to keep pace with other states who offer competitive production incentives, namely Georgia and New Jersey. As a result, Maryland has lost revenue and jobs to other states. SB452 would enable Maryland to compete with other states as well as keep our talented filmmakers, producers, writers, and workers here in Maryland.

**Senate Bill 452 will:**

- Increase the guaranteed budgeted tax credit amount to \$50M annually
- Include producer and writer fees in the list of allowable tax credits
- Include documentaries, talk shows, reality shows, and game shows as allowable uses
- Increase top percentages of the total direct costs that qualify for the tax credit.

Thank you for the opportunity to present Senate Bill 452. I respectfully request a favorable report.