

**SB 536 Testimony .pdf**

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Position: FAV

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DEPUTY MAJORITY WHIP

Budget and Taxation Committee

*Subcommittees*

Vice Chair, Capital Budget

Pensions

Chair, Public Safety, Transportation,  
and Environment



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THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

**Testimony in Support Bill 536**

**Income Tax - Film Production Activity Tax Credit - Digital Animation Projects**

Dear Chair Guzzone and the Budget and Taxation Committee,

I write to urge you to **support** Senate Bill 536. Extending eligibility for credit against State income tax to include digital animation works will create a fair and equal opportunity for filmmakers who record their projects in the State of Maryland.

The purpose of Senate Bill 536 is to expand the scope of film production activity, through the inclusion of digital animation projects. Digital animation projects are creations, developments, and productions of computer-generated animation content that are distributed or exhibited to the public. By expanding the current law's definition of "film production activity", digital animators will become eligible to receive tax credit for digital animation projects created in Maryland.

Through this extension, more filmmakers will be encouraged to produce projects in Maryland—providing an increase in revenue and creating job opportunities to employ more Marylanders. Looking into the future, Senate Bill 536 will be a great benefit to filmmakers and, in turn, the State as a whole.

If enacted, Senate Bill 536 would take effect July 1, 2022, and will implement the inclusion of digital animation projects in accordance with the change in law.

In efforts to encourage and provide Maryland's digital filmmakers with more opportunities, I respectfully request a favorable report on Senate Bill 536.

Thank you for your consideration.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Cory V. McCray".

Cory V. McCray  
State Senator, 45<sup>th</sup> District