

- (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) HOTEL ROOMS AND LODGING;~~
- ~~(XII)~~ (XI) MOTOR VEHICLES SHORT-TERM VEHICLE RENTALS; AND
- ~~(XIII)~~ (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 ARTICLE 83A, § 4-501 OF THE CODE.

Article 83A - Department of Business and Economic Development

SUBTITLE 5. FILM PRODUCTION ACTIVITY TAX EXEMPTIONS.

4-501.

(A) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT THE TAX EXEMPTION PROVIDED UNDER § 11-226 OF THE TAX - GENERAL ARTICLE IS FOR THE PURPOSE OF INCREASING THE FILM PRODUCTION ACTIVITY CARRIED OUT IN THE STATE, BRINGING ECONOMIC BENEFITS TO THE CITIZENS OF THE STATE AND GENERATING INCREASED EMPLOYMENT OPPORTUNITIES IN THE STATE.

(B) TO ENSURE THAT THE TAX EXEMPTION IS GRANTED FOR A FILM PRODUCTION ACTIVITY, A ~~PERSON SEEKING~~ FILM PRODUCER OR A PRODUCTION COMPANY SEEKING ELIGIBILITY FOR THE EXEMPTION MUST FIRST APPLY FOR AND RECEIVE FROM THE DEPARTMENT A CERTIFICATION OF ELIGIBILITY FOR THE EXEMPTION.

(C) THE DEPARTMENT AND THE COMPTROLLER JOINTLY SHALL ADOPT REGULATIONS DEFINING WITH GREATER SPECIFICITY FOR PURPOSES OF THE SALES AND USE TAX EXEMPTION UNDER § 11-226 OF THE TAX - GENERAL ARTICLE WHAT