

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

(b) (1) "Film production activity" means the production of film or video projects for which the total direct costs incurred in the State are at least \$500,000 and which are intended for nationwide commercial distribution.

(2) "Film production activity" includes the production of feature films, television projects, commercials, corporate films, infomercials, music videos, digital, animation, and multimedia projects.

(3) "Film production activity" does not include:

(i) Production of:

1. Student films;
2. Noncommercial personal videos;
3. Sports broadcasts;
4. Broadcasts of live events; or
5. Talk shows; or

(ii) Any activity not necessary to and undertaken directly and exclusively for the making of a master film, tape, or image.

(c) "Fund" means the Film Production [Employer Wage] Rebate Fund established under § 5-1805 of this subtitle.

(d) [(1) "Qualified employee wages" means the first \$25,000 of the portion of an employee's wages that are directly attributable to the employee's work on the film production activity in the State.

(2) "Qualified employee wages" does not include any portion of the wages of an employee whose wages in connection with the film production activity equal or exceed \$1,000,000.

(e) "Qualified film production [employer] ENTITY" means an [employer] ENTITY that is carrying out a film production activity and is determined by the Secretary under § 5-1804 of this subtitle to be an [employer] ENTITY eligible for the rebate provided under this subtitle.