

1. STUDENT FILM;
2. NONCOMMERCIAL PERSONAL VIDEO;
3. SPORTS BROADCAST;
4. BROADCAST OF A LIVE EVENT; OR
5. TALK SHOW; OR

(II) ANY ACTIVITY NOT NECESSARY TO AND UNDERTAKEN DIRECTLY AND EXCLUSIVELY FOR THE MAKING OF A MASTER FILM, TAPE, OR IMAGE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 83A, § 5-1801(b)(2), (3), and, as it related to the nature of the film production activity, (1).

(C) FUND.

"FUND" MEANS THE FILM PRODUCTION REBATE FUND ESTABLISHED UNDER § 4-405 OF THIS SUBTITLE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 83A, § 5-1801(c).

(D) QUALIFIED FILM PRODUCTION ENTITY.

"QUALIFIED FILM PRODUCTION ENTITY" MEANS AN ENTITY THAT:

(1) IS CARRYING OUT A FILM PRODUCTION ACTIVITY; AND

(2) THE SECRETARY DETERMINES TO BE ELIGIBLE FOR THE REBATE PROVIDED UNDER THIS SUBTITLE IN ACCORDANCE WITH § 4-403 OF THIS SUBTITLE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 83A, § 5-1801(d).

Defined terms: "Film production activity" § 4-401
"Secretary" § 1-101

(E) TOTAL DIRECT COSTS.

(1) "TOTAL DIRECT COSTS", WITH RESPECT TO A FILM PRODUCTION ACTIVITY, MEANS THE TOTAL COSTS INCURRED IN THE STATE THAT ARE NECESSARY TO CARRY OUT THE FILM PRODUCTION ACTIVITY.

(2) "TOTAL DIRECT COSTS" INCLUDES COSTS INCURRED FOR:

(I) EMPLOYEE WAGES AND BENEFITS;

(II) FEES FOR SERVICES;

(III) ACQUIRING OR LEASING PROPERTY; AND

(IV) ANY OTHER EXPENSE NECESSARY TO CARRY OUT A FILM PRODUCTION ACTIVITY.