

**§6901. Definitions**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 2005, c. 519, Pt. GG, §3 (NEW).]

**1. Certified visual media production.** "Certified visual media production" means a visual media production that has been certified by the Department of Economic and Community Development as eligible for reimbursement under this chapter in accordance with Title 5, section 13090-L. [PL 2009, c. 470, §6 (AMD).]

**2. Certified production wages.** "Certified production wages" means wages subject to withholding under section 5250, subsection 1 that are paid by a visual media production company for work on a certified visual media production, an amount paid to a temporary employee-leasing company for personal services rendered in this State by a leased employee in connection with a certified visual media production, an amount paid for the services of a performing artist working in the State in connection with a certified visual media production and other contractual payments for the services of individuals working in the State in connection with a certified visual media production. "Certified production wages" includes only the first \$50,000 paid to or with respect to a particular individual for personal services rendered in connection with a particular certified visual media production. [PL 2013, c. 546, §16 (AMD).]

**3. Commissioner.** "Commissioner" means the Commissioner of Administrative and Financial Services. [PL 2005, c. 519, Pt. GG, §3 (NEW).]

**3-A. Temporary employee-leasing company.** "Temporary employee-leasing company" means a business that contracts with a visual media production company to supply workers to perform services for a certified visual media production or a private employment agency that contracts with a visual media production company to supply workers to perform services for a certified visual media production on a temporary help basis. [PL 2009, c. 470, §6 (NEW).]

**4. Visual media production.** "Visual media production" has the same meaning as in Title 5, section 13090-L, subsection 2-A, paragraph D. [PL 2009, c. 470, §6 (AMD).]

**5. Visual media production company.** "Visual media production company" has the same meaning as in Title 5, section 13090-L, subsection 2-A, paragraph E. [PL 2009, c. 470, §6 (AMD).]

**6. Project period.** [PL 2009, c. 470, §6 (RP).]

**7. Resident of Maine.** "Resident of Maine" means a person who:

A. Filed as a resident individual under Part 8 on that person's most recently filed Maine income tax return; [PL 2005, c. 519, Pt. GG, §3 (NEW).]

B. Could have filed as a resident individual under Part 8 if a return had been required in a case where no income tax return was required; or [PL 2009, c. 470, §6 (AMD).]

C. Was claimed, or could have been claimed, as a dependent on the Maine income tax return of an individual who filed as a resident individual under Part 8 on the filer's most recently filed Maine income tax return. [PL 2005, c. 519, Pt. GG, §3 (NEW).]

[PL 2009, c. 470, §6 (AMD).]

**SECTION HISTORY**

PL 2005, c. 519, §GG3 (NEW). PL 2009, c. 470, §6 (AMD). PL 2011, c. 240, §45 (AMD). PL 2011, c. 240, §47 (AFF). PL 2013, c. 546, §16 (AMD).

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