

**§6902. Reimbursement allowed; procedure; audits**

**1. Generally.** A visual media production company is allowed a reimbursement equal to 12% of certified production wages paid to or with respect to an individual who is a resident of Maine and 10% of certified production wages paid to or with respect to an individual who is not a resident of Maine. [PL 2011, c. 240, §46 (AMD).]

**2. Procedure for reimbursement.** Within 6 weeks following submission of the certified visual media production report pursuant to Title 5, section 13090-L, subsection 4, a visual media production company shall report to the State Tax Assessor that portion of certified production wages paid for the certified visual media production, together with any additional information the assessor may reasonably require. The assessor shall certify to the State Controller the amounts to be transferred to the visual media production reimbursement account established, maintained and administered by the State Controller from General Fund undedicated revenue within the withholding tax category. The assessor shall pay those amounts to each visual media production company within 90 days of the receipt by the assessor of the visual media production company's report. [PL 2009, c. 470, §7 (AMD).]

**3. Audit process.** This chapter may not be construed to limit the authority of the State Tax Assessor to conduct an audit of any visual media production company certified pursuant to Title 5, section 13090-L. When the assessor determines that a distribution larger than that authorized by this chapter has been received by any person, the assessor may enforce repayment of the overpayment by assessment pursuant to the provisions of chapter 7 or may apply the overpayment against subsequent reimbursements made pursuant to this chapter. If the assessor determines that an overpayment is the result of fraud on the part of a visual media production company, the assessor may disqualify that company from receiving any future distributions pursuant to this chapter. [PL 2009, c. 470, §7 (AMD).]

**SECTION HISTORY**

PL 2005, c. 519, §GG3 (NEW). PL 2007, c. 693, §36 (AMD). PL 2009, c. 361, §35 (AMD). PL 2009, c. 470, §7 (AMD). PL 2011, c. 240, §46 (AMD).

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