

MARYLAND SALES & USE TAX EXEMPTION
for **PROPERTY** and **SERVICES** used directly in connection with Film/Video activity

PROPERTY items that ARE exempt:

CAMERA EQUIPMENT, SUPPLIES and ACCESSORIES
MOTION PICTURE FILM and TAPE STOCK
DIGITAL DISCS and MASTERS
PRODUCTION FACILITIES including SOUND STAGE SPACE
LIGHTING EQUIPMENT and SUPPLIES including BULBS and LAMPS
STAGE EQUIPMENT and SUPPLIES
CRANES
BOOMS, DOLLIES and JIBS
ELECTRIC STANDS
CABLES and WIRES
GENERATORS used to operate *EXEMPT* LIGHTING and STAGE EQUIPMENT
TIME CODE EQUIPMENT
VTR and DIGITAL EDITING EQUIPMENT
SWITCHERS
CHARACTER GENERATORS
SOUND EQUIPMENT and SUPPLIES
COSTUMES, WARDROBES, and MATERIALS used to construct them including SHOES and HAIRPIECES
MAKE-UP and SUPPLIES
PROPS, including MATERIALS and EQUIPMENT to construct them
SCENERY, including MATERIALS and EQUIPMENT to construct them
DESIGN SUPPLIES and EQUIPMENT
HEATING and AIR CONDITIONING EQUIPMENT used ON THE SET
DRAFTING and ART SUPPLIES and EQUIPMENT
SPECIAL EFFECTS and EQUIPMENT
PHOTOGRAPHIC FILM and PROCESSING
ANIMATION and SPECIAL EFFECTS SUPPLIES and EQUIPMENT
COMPUTER GRAPHICS and IMAGES
VIDEO and SOUND RECORDING EQUIPMENT and SUPPLIES for DUBBING, MIXING, EDITING and CUTTING
SHORT TERM VEHICLE RENTALS

PROPERTY items that ARE NOT exempt:

OFFICE UTILITIES, SUPPLIES and FURNITURE
BOTTLED WATER, CATERING and CRAFT SERVICE FOOD and BEVERAGES
CREW JACKETS and HATS
OFF SET FLOWERS and PLANTS
PERSONAL GIFTS
CELL PHONES, PAGERS and BATTERY CHARGERS
SHIPPING CASES

SERVICES that ARE exempt:

EDITING (FILM, DIGITAL or TAPE)
FILM PROCESSING
FILM-TO-TAPE or FILM-TO-DIGITAL FORMAT TRANSFERS (TELECINE and SOUND SYNC)
FOLEY SERVICES
MULTI-IMAGE SERVICES
SOUND MIXING
VOICE OVERS
ADR/LOOPING and SOUND SWEETENING
REPAIRS to *QUALIFYING* MACHINERY and SUPPLIES
ANIMATION and SPECIAL EFFECTS
COMPUTER GRAPHICS and IMAGES
ON-SET PHOTOGRAPHY
FABRICATION, PRINTING or PRODUCTION of -
(SCRIPTS, STORYBOARDS, COSTUMES, WARDROBES, PROPS, SCENERY or SPECIAL EFFECTS)

SERVICES that ARE NOT exempt:

CATERING
BODYGUARD or SECURITY