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**From:** Gina Justason [REDACTED] >  
**Sent:** Monday, April 13, 2015 11:35 AM  
**To:** Premier  
**Cc:** Office of the Legislative Counsel; Finance Minister  
**Subject:** Film Tax Credit

Dear Premier,

With all due respect, I'm writing you today to voice my concern and disappointment with the budget, most concerning, the film tax credit.

To be honest, I wasn't sure where I wanted to begin with expressing my disappointment. Was it because you have gone against any promise made in 2013 to leave the film tax untouched until 2020, Was it the manner of which Diana Whalen dismissed the fact this will cause major setbacks to the film industry by her "they'll adapt" ideology or was it the way the government made significant changes without any consultation from anybody in the industry and on top of that gave them no time to adjust. This leaving them all feeling like they have been sucker punched and Leaving them feeling like the government didn't act by their research but by what others have lead them to believe...because any homework done would have suggested this was a pretty hasty blow.

Now don't get me wrong, to fix a deficit like we have, would take significant accountability from everyone and change would be inevitable. However, I do believe that government felt this would be an easy slash but any business minded Nova Scotian can see that it makes no sense! It's has been a booming industry and was continuing to grow and prosper, all of which was a win for Nova Scotia. I've personally watched one production company grow in front of my eyes, from 3 employees to 14-20 or more in peak production times. I've personally budgeted hotels, gas, food, props, site charges, hair and make-up , just to name a few small businesses that will be affected. All of this brings money flowing into Nova Scotian's pocket and not to forget, taxes to our Province. This is just one of the production companies out there. We also can't dismiss, the hiring of five students fresh from our community colleges that now are working in our province doing the jobs they trained for in our province. Think of the movies that have gravitated here from Hollywood...all because we were competitive.

Now, I'm not one to complain without giving some possible fair solutions. What would be fair to both, my suggestion #1. Maybe put the tax credit under review and defer a decision to next March and in that period investigate the claims of so many in the industry. Do the homework. Talk to the industry.

Or #2. Reinstate the 100 refundable part of the tax credit. Reduce the 50% base credit to 35% which is still competitive with Ontario's base rate. Eliminate the frequent film bonus and the EGA bonus for shooting outside the city, all of which would make the max credit 35% rather than 65%...and possibly you could look at going after the equity portion of the credit which is worth 2.5 - 3 million. Just some of the suggestions out there that is worth investigating in my eyes.

Honestly, I thought when I voted for you, Premier, I was getting a small business owner, family oriented individual who loves our thriving province of Nova Scotia. Someone who knew we had to get real with finance but would be fair and respectful of every citizens position. I did not expect to see flip flopping like other parties in the past. So to say I am disappointed is an understatement. I voted this party in for change and fairness across the board.

Please take the time to read this and many other letters I'm certain you are receiving and do what your heart tells you is right. Put yourself back in the shoes of a small business owner. In one day, I witnessed a hopeful business turn to a bobbing and sinking one and no one to turn to for support. Is this the legacy liberals want to leave...

Sincerely,

Gina Justason  
[REDACTED]