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**From:** Bud Delaney [REDACTED]  
**Sent:** Sunday, April 12, 2015 9:55 PM  
**To:** Office of the Legislative Counsel  
**Subject:** light read

Over the past week of having the film tax credit issue feature in various conversations, a legitimate question has come up several times: If cutting the tax credit will quash the industry, why continue to prop up something so fragile?

We've seen provincial governments prop up failing industries with poor results (see pulp mills, and also, I'd argue, luxury ferries to Maine), so it is responsible to question the prudence having too much skin in the game of an industry that cannot sustain itself.

The difference with the film industry and the industries aforementioned is that the film industry is perfectly healthy, and a steady contributor to the Nova Scotia economy. The industry brings with it other advantages, like culture, but even if we ignore those we find that the return on investment in the film industry is in the black, and has been for years.

It's not that the film industry can't make it in Nova Scotia without the film tax credit. The problem is that the industry will simply choose not to put Nova Scotia on its list, given that other jurisdictions have more going for them like better film production infrastructure (sound stages, studios), a deeper pool of local talent, and proximity to Los Angeles. Despite our distance from Hollywood, Nova Scotia's trifecta of an industry-skilled workforce, natural beauty, and competitive film credit has kept our province a justifiable choice for productions small and large. The loss of a competitive film tax credit tips the scale way out of our favour.

Whereas the film industry is a global market, to participate in it, we have to respond to global market conditions. It's a good, lucrative industry, and in the scheme of the provincial budget, we don't invest many public dollars in it. When you do the math, its loss would be a far bigger hit to Nova Scotia's revenues line than it would be to its expenses — this last point being the difference between funding the film tax credit and funding fancy ferries.

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**From:** Bud Delaney [REDACTED]  
**Sent:** Sunday, April 12, 2015 9:50 PM  
**To:** Office of the Legislative Counsel  
**Subject:** NS Film Tax Credits

This is one production, we cannot afford to loose this, or any others...



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**From:** Bud Delaney [REDACTED]  
**Sent:** Tuesday, May 05, 2015 11:20 AM  
**To:** Office of the Legislative Counsel  
**Subject:** bill 108

This financially irresponsible bill should never see the light of day.  
My family vehemently oppose this bill.  
Gerald Delaney and Family