

1 A bill to be entitled
2 An act relating to the elimination of state tax
3 exemptions; repealing s. 288.1258, F.S., relating to
4 tax exemptions for entertainment industry qualified
5 production companies; amending ss. 166.231 and 212.02,
6 F.S.; conforming cross-references; conforming
7 provisions to changes made by the act; amending s.
8 212.031, F.S.; removing an exemption from a tax on
9 rental or license fees for the use of real property
10 for qualified production services; amending s. 212.06,
11 F.S.; removing an exemption from certain taxes on
12 fabrication labor for a qualified motion picture;
13 amending s. 212.0602, F.S.; conforming cross-
14 references; conforming provisions to changes made by
15 the act; amending s. 212.08, F.S.; removing an
16 exemption from certain taxes for motion picture or
17 video equipment, sound recording equipment, master
18 tapes, records, films, and video tapes; amending ss.
19 220.183, 288.0001, 290.0056, 290.007, 624.5105, and
20 1011.94, F.S.; conforming cross-references; conforming
21 provisions to changes made by the act; providing
22 construction; providing a contingent effective date.

23
24 Be It Enacted by the Legislature of the State of Florida:
25

26 Section 1. Section 288.1258, Florida Statutes, is
 27 repealed.

28 Section 2. Paragraph (a) of subsection (8) of section
 29 166.231, Florida Statutes, is amended to read:

30 166.231 Municipalities; public service tax.—

31 (8)(a) Beginning July 1, 1995, a municipality may by
 32 ordinance exempt not less than 50 percent of the tax imposed
 33 under this section on purchasers of electrical energy who are
 34 determined to be eligible for the exemption provided by s.
 35 212.08(14) ~~s. 212.08(15)~~ by the Department of Revenue. The
 36 exemption shall be administered as provided in that section. A
 37 copy of any ordinance adopted pursuant to this subsection shall
 38 be provided to the Department of Revenue not less than 14 days
 39 prior to its effective date.

40 Section 3. Paragraph (a) of subsection (14) of section
 41 212.02, Florida Statutes, is amended to read:

42 212.02 Definitions.—The following terms and phrases when
 43 used in this chapter have the meanings ascribed to them in this
 44 section, except where the context clearly indicates a different
 45 meaning:

46 (14)(a) "Retail sale" or a "sale at retail" means a sale
 47 to a consumer or to any person for any purpose other than for
 48 resale in the form of tangible personal property or services
 49 taxable under this chapter, and includes all such transactions
 50 that may be made in lieu of retail sales or sales at retail. A

51 sale for resale includes a sale of qualifying property. As used
 52 in this paragraph, the term "qualifying property" means tangible
 53 personal property, other than electricity, which is used or
 54 consumed by a government contractor in the performance of a
 55 qualifying contract as defined in s. 212.08(16)(c) ~~s.~~
 56 ~~212.08(17)(e)~~, to the extent that the cost of the property is
 57 allocated or charged as a direct item of cost to such contract,
 58 title to which property vests in or passes to the government
 59 under the contract. The term "government contractor" includes
 60 prime contractors and subcontractors. As used in this paragraph,
 61 a cost is a "direct item of cost" if it is a "direct cost" as
 62 defined in 48 C.F.R. s. 9904.418-30(a)(2), or similar successor
 63 provisions, including costs identified specifically with a
 64 particular contract.

65 Section 4. Paragraph (a) of subsection (1) of section
 66 212.031, Florida Statutes, is amended to read:

67 212.031 Tax on rental or license fee for use of real
 68 property.—

69 (1)(a) It is declared to be the legislative intent that
 70 every person is exercising a taxable privilege who engages in
 71 the business of renting, leasing, letting, or granting a license
 72 for the use of any real property unless such property is:

- 73 1. Assessed as agricultural property under s. 193.461.
- 74 2. Used exclusively as dwelling units.
- 75 3. Property subject to tax on parking, docking, or storage

76 | spaces under s. 212.03(6).

77 | 4. Recreational property or the common elements of a
 78 | condominium when subject to a lease between the developer or
 79 | owner thereof and the condominium association in its own right
 80 | or as agent for the owners of individual condominium units or
 81 | the owners of individual condominium units. However, only the
 82 | lease payments on such property shall be exempt from the tax
 83 | imposed by this chapter, and any other use made by the owner or
 84 | the condominium association shall be fully taxable under this
 85 | chapter.

86 | 5. A public or private street or right-of-way and poles,
 87 | conduits, fixtures, and similar improvements located on such
 88 | streets or rights-of-way, occupied or used by a utility or
 89 | provider of communications services, as defined by s. 202.11,
 90 | for utility or communications or television purposes. For
 91 | purposes of this subparagraph, the term "utility" means any
 92 | person providing utility services as defined in s. 203.012. This
 93 | exception also applies to property, wherever located, on which
 94 | the following are placed: towers, antennas, cables, accessory
 95 | structures, or equipment, not including switching equipment,
 96 | used in the provision of mobile communications services as
 97 | defined in s. 202.11. For purposes of this chapter, towers used
 98 | in the provision of mobile communications services, as defined
 99 | in s. 202.11, are considered to be fixtures.

100 | 6. A public street or road which is used for

101 transportation purposes.

102 7. Property used at an airport exclusively for the purpose
 103 of aircraft landing or aircraft taxiing or property used by an
 104 airline for the purpose of loading or unloading passengers or
 105 property onto or from aircraft or for fueling aircraft.

106 8.a. Property used at a port authority, as defined in s.
 107 315.02(2), exclusively for the purpose of oceangoing vessels or
 108 tugs docking, or such vessels mooring on property used by a port
 109 authority for the purpose of loading or unloading passengers or
 110 cargo onto or from such a vessel, or property used at a port
 111 authority for fueling such vessels, or to the extent that the
 112 amount paid for the use of any property at the port is based on
 113 the charge for the amount of tonnage actually imported or
 114 exported through the port by a tenant.

115 b. The amount charged for the use of any property at the
 116 port in excess of the amount charged for tonnage actually
 117 imported or exported shall remain subject to tax except as
 118 provided in sub-subparagraph a.

119 ~~9. Property used as an integral part of the performance of~~
 120 ~~qualified production services. As used in this subparagraph, the~~
 121 ~~term "qualified production services" means any activity or~~
 122 ~~service performed directly in connection with the production of~~
 123 ~~a qualified motion picture, as defined in s. 212.06(1)(b), and~~
 124 ~~includes:~~

125 a. ~~Photography, sound and recording, casting, location~~

126 ~~managing and scouting, shooting, creation of special and optical~~
127 ~~effects, animation, adaptation (language, media, electronic, or~~
128 ~~otherwise), technological modifications, computer graphics, set~~
129 ~~and stage support (such as electricians, lighting designers and~~
130 ~~operators, greensmen, prop managers and assistants, and grips),~~
131 ~~wardrobe (design, preparation, and management), hair and makeup~~
132 ~~(design, production, and application), performing (such as~~
133 ~~acting, dancing, and playing), designing and executing stunts,~~
134 ~~coaching, consulting, writing, scoring, composing,~~
135 ~~choreographing, script supervising, directing, producing,~~
136 ~~transmitting dailies, dubbing, mixing, editing, cutting,~~
137 ~~looping, printing, processing, duplicating, storing, and~~
138 ~~distributing.~~

139 ~~b. The design, planning, engineering, construction,~~
140 ~~alteration, repair, and maintenance of real or personal property~~
141 ~~including stages, sets, props, models, paintings, and facilities~~
142 ~~principally required for the performance of those services~~
143 ~~listed in sub-subparagraph a.; and~~

144 ~~e. Property management services directly related to~~
145 ~~property used in connection with the services described in sub-~~
146 ~~subparagraphs a. and b.~~

147
148 ~~This exemption will inure to the taxpayer upon presentation of~~
149 ~~the certificate of exemption issued to the taxpayer under the~~
150 ~~provisions of s. 288.1258.~~

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151 ~~9.10.~~ Leased, subleased, licensed, or rented to a person
152 providing food and drink concessionaire services within the
153 premises of a convention hall, exhibition hall, auditorium,
154 stadium, theater, arena, civic center, performing arts center,
155 publicly owned recreational facility, or any business operated
156 under a permit issued pursuant to chapter 550. A person
157 providing retail concessionaire services involving the sale of
158 food and drink or other tangible personal property within the
159 premises of an airport shall be subject to tax on the rental of
160 real property used for that purpose, but shall not be subject to
161 the tax on any license to use the property. For purposes of this
162 subparagraph, the term "sale" shall not include the leasing of
163 tangible personal property.

164 ~~10.11.~~ Property occupied pursuant to an instrument calling
165 for payments which the department has declared, in a Technical
166 Assistance Advisement issued on or before March 15, 1993, to be
167 nontaxable pursuant to rule 12A-1.070(19)(c), Florida
168 Administrative Code; provided that this subparagraph shall only
169 apply to property occupied by the same person before and after
170 the execution of the subject instrument and only to those
171 payments made pursuant to such instrument, exclusive of renewals
172 and extensions thereof occurring after March 15, 1993.

173 ~~11.12.~~ Property used or occupied predominantly for space
174 flight business purposes. As used in this subparagraph, "space
175 flight business" means the manufacturing, processing, or

176 assembly of a space facility, space propulsion system, space
 177 vehicle, satellite, or station of any kind possessing the
 178 capacity for space flight, as defined by s. 212.02(23), or
 179 components thereof, and also means the following activities
 180 supporting space flight: vehicle launch activities, flight
 181 operations, ground control or ground support, and all
 182 administrative activities directly related thereto. Property
 183 shall be deemed to be used or occupied predominantly for space
 184 flight business purposes if more than 50 percent of the
 185 property, or improvements thereon, is used for one or more space
 186 flight business purposes. Possession by a landlord, lessor, or
 187 licensor of a signed written statement from the tenant, lessee,
 188 or licensee claiming the exemption shall relieve the landlord,
 189 lessor, or licensor from the responsibility of collecting the
 190 tax, and the department shall look solely to the tenant, lessee,
 191 or licensee for recovery of such tax if it determines that the
 192 exemption was not applicable.

193 12.13. Rented, leased, subleased, or licensed to a person
 194 providing telecommunications, data systems management, or
 195 Internet services at a publicly or privately owned convention
 196 hall, civic center, or meeting space at a public lodging
 197 establishment as defined in s. 509.013. This subparagraph
 198 applies only to that portion of the rental, lease, or license
 199 payment that is based upon a percentage of sales, revenue
 200 sharing, or royalty payments and not based upon a fixed price.

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201 This subparagraph is intended to be clarifying and remedial in
202 nature and shall apply retroactively. This subparagraph does not
203 provide a basis for an assessment of any tax not paid, or create
204 a right to a refund of any tax paid, pursuant to this section
205 before July 1, 2010.

206 Section 5. Paragraph (b) of subsection (1) of section
207 212.06, Florida Statutes, is amended to read:

208 212.06 Sales, storage, use tax; collectible from dealers;
209 "dealer" defined; dealers to collect from purchasers;
210 legislative intent as to scope of tax.—

211 (1)

212 (b) Except as otherwise provided, any person who
213 manufactures, produces, compounds, processes, or fabricates in
214 any manner tangible personal property for his or her own use
215 shall pay a tax upon the cost of the product manufactured,
216 produced, compounded, processed, or fabricated without any
217 deduction therefrom on account of the cost of material used,
218 labor or service costs, or transportation charges,
219 notwithstanding the provisions of s. 212.02 defining "cost
220 price." However, the tax levied under this paragraph shall not
221 be imposed upon any person who manufactures or produces
222 electrical power or energy, steam energy, or other energy at a
223 single location, when such power or energy is used directly and
224 exclusively at such location, or at other locations if the
225 energy is transferred through facilities of the owner in the

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226 operation of machinery or equipment that is used to manufacture,
227 process, compound, produce, fabricate, or prepare for shipment
228 tangible personal property for sale or to operate pollution
229 control equipment, maintenance equipment, or monitoring or
230 control equipment used in such operations. The manufacture or
231 production of electrical power or energy that is used for space
232 heating, lighting, office equipment, or air-conditioning or any
233 other, nonprocessing, noncompounding, nonproducing,
234 nonfabricating, or nonshipping activity is taxable. Electrical
235 power or energy consumed or dissipated in the transmission or
236 distribution of electrical power or energy for resale is also
237 not taxable. ~~Fabrication labor shall not be taxable when a~~
238 ~~person is using his or her own equipment and personnel, for his~~
239 ~~or her own account, as a producer, subproducer, or coproducer of~~
240 ~~a qualified motion picture. For purposes of this chapter, the~~
241 ~~term "qualified motion picture" means all or any part of a~~
242 ~~series of related images, either on film, tape, or other~~
243 ~~embodiment, including, but not limited to, all items comprising~~
244 ~~part of the original work and film-related products derived~~
245 ~~therefrom as well as duplicates and prints thereof and all sound~~
246 ~~recordings created to accompany a motion picture, which is~~
247 ~~produced, adapted, or altered for exploitation in, on, or~~
248 ~~through any medium or device and at any location, primarily for~~
249 ~~entertainment, commercial, industrial, or educational purposes.~~
250 ~~This exemption for fabrication labor associated with production~~

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251 ~~of a qualified motion picture will inure to the taxpayer upon~~
252 ~~presentation of the certificate of exemption issued to the~~
253 ~~taxpayer under the provisions of s. 288.1258.~~ A person who
254 manufactures factory-built buildings for his or her own use in
255 the performance of contracts for the construction or improvement
256 of real property shall pay a tax only upon the person's cost
257 price of items used in the manufacture of such buildings.

258 Section 6. Section 212.0602, Florida Statutes, is amended
259 to read:

260 212.0602 Education; limited exemption.—

261 To facilitate investment in education and job training,
262 there is also exempt from the taxes levied under this chapter,
263 subject to the provisions of this section, the purchase or lease
264 of materials, equipment, and other items or the license in or
265 lease of real property by any entity, institution, or
266 organization that is primarily engaged in teaching students to
267 perform any of the activities or services described in former s.
268 212.031(1)(a)9., Florida Statutes 2022, that conducts classes at
269 a fixed location located in this state, that is licensed under
270 chapter 1005, and that has at least 500 enrolled students. Any
271 entity, institution, or organization meeting the requirements of
272 this section shall be deemed to qualify for the exemptions in
273 former ss. 212.031(1)(a)9. and 212.08(5)(f) and (12), Florida
274 Statutes 2022, and to qualify for an exemption for its purchase
275 or lease of materials, equipment, and other items used for

276 education or demonstration of the school's curriculum, including
 277 supporting operations. Nothing in this section shall preclude an
 278 entity described in this section from qualifying for any other
 279 exemption provided for in this chapter.

280 Section 7. Paragraphs (g) through (u) of subsection (5) of
 281 section 212.08, Florida Statutes, are redesignated as paragraphs
 282 (f) through (t), respectively, subsections (13) through (18) are
 283 renumbered as subsections (12) through (17), respectively, and
 284 paragraph (f) and present paragraph (h) of subsection (5),
 285 present subsection (12), and paragraph (f) of present subsection
 286 (15) of that section are amended, to read:

287 212.08 Sales, rental, use, consumption, distribution, and
 288 storage tax; specified exemptions.—The sale at retail, the
 289 rental, the use, the consumption, the distribution, and the
 290 storage to be used or consumed in this state of the following
 291 are hereby specifically exempt from the tax imposed by this
 292 chapter.

293 (5) EXEMPTIONS; ACCOUNT OF USE.—

294 ~~(f) Motion picture or video equipment used in motion~~
 295 ~~picture or television production activities and sound recording~~
 296 ~~equipment used in the production of master tapes and master~~
 297 ~~records.—~~

298 ~~1. Motion picture or video equipment and sound recording~~
 299 ~~equipment purchased or leased for use in this state in~~
 300 ~~production activities is exempt from the tax imposed by this~~

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301 ~~chapter. The exemption provided by this paragraph shall inure to~~
302 ~~the taxpayer upon presentation of the certificate of exemption~~
303 ~~issued to the taxpayer under the provisions of s. 288.1258.~~

304 ~~2. For the purpose of the exemption provided in~~
305 ~~subparagraph 1.:~~

306 ~~a. "Motion picture or video equipment" and "sound~~
307 ~~recording equipment" includes only tangible personal property or~~
308 ~~other property that has a depreciable life of 3 years or more~~
309 ~~and that is used by the lessee or purchaser exclusively as an~~
310 ~~integral part of production activities; however, motion picture~~
311 ~~or video equipment and sound recording equipment does not~~
312 ~~include supplies, tape, records, film, or video tape used in~~
313 ~~productions or other similar items; vehicles or vessels; or~~
314 ~~general office equipment not specifically suited to production~~
315 ~~activities. In addition, the term does not include equipment~~
316 ~~purchased or leased by television or radio broadcasting or cable~~
317 ~~companies licensed by the Federal Communications Commission.~~
318 ~~Furthermore, a building and its structural components are not~~
319 ~~motion picture or video equipment and sound recording equipment~~
320 ~~unless the building or structural component is so closely~~
321 ~~related to the motion picture or video equipment and sound~~
322 ~~recording equipment that it houses or supports that the building~~
323 ~~or structural component can be expected to be replaced when the~~
324 ~~motion picture or video equipment and sound recording equipment~~
325 ~~are replaced. Heating and air-conditioning systems are not~~

326 ~~motion picture or video equipment and sound recording equipment~~
 327 ~~unless the sole justification for their installation is to meet~~
 328 ~~the requirements of the production activities, even though the~~
 329 ~~system may provide incidental comfort to employees or serve, to~~
 330 ~~an insubstantial degree, nonproduction activities.~~

331 ~~b. "Production activities" means activities directed~~
 332 ~~toward the preparation of a:~~

333 ~~(I) Master tape or master record embodying sound; or~~

334 ~~(II) Motion picture or television production which is~~
 335 ~~produced for theatrical, commercial, advertising, or educational~~
 336 ~~purposes and utilizes live or animated actions or a combination~~
 337 ~~of live and animated actions. The motion picture or television~~
 338 ~~production shall be commercially produced for sale or for~~
 339 ~~showing on screens or broadcasting on television and may be on~~
 340 ~~film or video tape.~~

341 ~~(g)(h)~~ Business property used in an enterprise zone.-

342 1. Business property purchased for use by businesses
 343 located in an enterprise zone which is subsequently used in an
 344 enterprise zone shall be exempt from the tax imposed by this
 345 chapter. This exemption inures to the business only through a
 346 refund of previously paid taxes. A refund shall be authorized
 347 upon an affirmative showing by the taxpayer to the satisfaction
 348 of the department that the requirements of this paragraph have
 349 been met.

350 2. To receive a refund, the business must file under oath

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351 with the governing body or enterprise zone development agency
352 having jurisdiction over the enterprise zone where the business
353 is located, as applicable, an application which includes:

354 a. The name and address of the business claiming the
355 refund.

356 b. The identifying number assigned pursuant to s. 290.0065
357 to the enterprise zone in which the business is located.

358 c. A specific description of the property for which a
359 refund is sought, including its serial number or other permanent
360 identification number.

361 d. The location of the property.

362 e. The sales invoice or other proof of purchase of the
363 property, showing the amount of sales tax paid, the date of
364 purchase, and the name and address of the sales tax dealer from
365 whom the property was purchased.

366 f. Whether the business is a small business as defined by
367 s. 288.703.

368 g. If applicable, the name and address of each permanent
369 employee of the business, including, for each employee who is a
370 resident of an enterprise zone, the identifying number assigned
371 pursuant to s. 290.0065 to the enterprise zone in which the
372 employee resides.

373 3. Within 10 working days after receipt of an application,
374 the governing body or enterprise zone development agency shall
375 review the application to determine if it contains all the

376 information required pursuant to subparagraph 2. and meets the
377 criteria set out in this paragraph. The governing body or agency
378 shall certify all applications that contain the information
379 required pursuant to subparagraph 2. and meet the criteria set
380 out in this paragraph as eligible to receive a refund. If
381 applicable, the governing body or agency shall also certify if
382 20 percent of the employees of the business are residents of an
383 enterprise zone, excluding temporary and part-time employees.
384 The certification shall be in writing, and a copy of the
385 certification shall be transmitted to the executive director of
386 the Department of Revenue. The business shall be responsible for
387 forwarding a certified application to the department within the
388 time specified in subparagraph 4.

389 4. An application for a refund pursuant to this paragraph
390 must be submitted to the department within 6 months after the
391 tax is due on the business property that is purchased.

392 5. The amount refunded on purchases of business property
393 under this paragraph shall be the lesser of 97 percent of the
394 sales tax paid on such business property or \$5,000, or, if no
395 less than 20 percent of the employees of the business are
396 residents of an enterprise zone, excluding temporary and part-
397 time employees, the amount refunded on purchases of business
398 property under this paragraph shall be the lesser of 97 percent
399 of the sales tax paid on such business property or \$10,000. A
400 refund approved pursuant to this paragraph shall be made within

401 30 days after formal approval by the department of the
 402 application for the refund. A refund may not be granted under
 403 this paragraph unless the amount to be refunded exceeds \$100 in
 404 sales tax paid on purchases made within a 60-day time period.

405 6. The department shall adopt rules governing the manner
 406 and form of refund applications and may establish guidelines as
 407 to the requisites for an affirmative showing of qualification
 408 for exemption under this paragraph.

409 7. If the department determines that the business property
 410 is used outside an enterprise zone within 3 years from the date
 411 of purchase, the amount of taxes refunded to the business
 412 purchasing such business property shall immediately be due and
 413 payable to the department by the business, together with the
 414 appropriate interest and penalty, computed from the date of
 415 purchase, in the manner provided by this chapter.

416 Notwithstanding this subparagraph, business property used
 417 exclusively in:

- 418 a. Licensed commercial fishing vessels,
- 419 b. Fishing guide boats, or
- 420 c. Ecotourism guide boats

421
 422 that leave and return to a fixed location within an area
 423 designated under s. 379.2353, Florida Statutes 2010, are
 424 eligible for the exemption provided under this paragraph if all
 425 requirements of this paragraph are met. Such vessels and boats

426 must be owned by a business that is eligible to receive the
 427 exemption provided under this paragraph. This exemption does not
 428 apply to the purchase of a vessel or boat.

429 8. The department shall deduct an amount equal to 10
 430 percent of each refund granted under this paragraph from the
 431 amount transferred into the Local Government Half-cent Sales Tax
 432 Clearing Trust Fund pursuant to s. 212.20 for the county area in
 433 which the business property is located and shall transfer that
 434 amount to the General Revenue Fund.

435 9. For the purposes of this exemption, "business property"
 436 means new or used property defined as "recovery property" in s.
 437 168(c) of the Internal Revenue Code of 1954, as amended, except:

- 438 a. Property classified as 3-year property under s.
- 439 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- 440 b. Industrial machinery and equipment as defined in sub-
- 441 subparagraph (b)6.a. and eligible for exemption under paragraph
- 442 (b);
- 443 c. Building materials as defined in sub-subparagraph
- 444 (f)8.a. ~~sub-subparagraph (g)8.a.~~; and
- 445 d. Business property having a sales price of under \$5,000
- 446 per unit.

447 10. This paragraph expires on the date specified in s.
 448 290.016 for the expiration of the Florida Enterprise Zone Act.

449 ~~(12) PARTIAL EXEMPTION; MASTER TAPES, RECORDS, FILMS, OR~~
 450 ~~VIDEO TAPES.~~

451 ~~(a) There are exempt from the taxes imposed by this~~
 452 ~~chapter the gross receipts from the sale or lease of, and the~~
 453 ~~storage, use, or other consumption in this state of, master~~
 454 ~~tapes or master records embodying sound, or master films or~~
 455 ~~master video tapes; except that amounts paid to recording~~
 456 ~~studios or motion picture or television studios for the tangible~~
 457 ~~elements of such master tapes, records, films, or video tapes~~
 458 ~~are taxable as otherwise provided in this chapter. This~~
 459 ~~exemption will inure to the taxpayer upon presentation of the~~
 460 ~~certificate of exemption issued to the taxpayer under the~~
 461 ~~provisions of s. 288.1258.~~

462 ~~(b) For the purposes of this subsection, the term:~~

463 ~~1. "Amounts paid for the tangible elements" does not~~
 464 ~~include any amounts paid for the copyrightable, artistic, or~~
 465 ~~other intangible elements of such master tapes, records, films,~~
 466 ~~or video tapes, whether designated as royalties or otherwise,~~
 467 ~~including, but not limited to, services rendered in producing,~~
 468 ~~fabricating, processing, or imprinting tangible personal~~
 469 ~~property or any other services or production expenses in~~
 470 ~~connection therewith which may otherwise be construed as~~
 471 ~~constituting a "sale" under s. 212.02.~~

472 ~~2. "Master films or master video tapes" means films or~~
 473 ~~video tapes utilized by the motion picture and television~~
 474 ~~production industries in making visual images for reproduction.~~

475 ~~3. "Master tapes or master records embodying sound" means~~

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476 ~~tapes, records, and other devices utilized by the recording~~
477 ~~industry in making recordings embodying sound.~~

478 ~~4. "Motion picture or television studio" means a facility~~
479 ~~in which film or video tape productions or parts of productions~~
480 ~~are made and which contains the necessary equipment and~~
481 ~~personnel for this purpose and includes a mobile unit or vehicle~~
482 ~~that is equipped in much the same manner as a stationary studio~~
483 ~~and used in the making of film or video tape productions.~~

484 ~~5. "Recording studio" means a place where, by means of~~
485 ~~mechanical or electronic devices, voices, music, or other sounds~~
486 ~~are transmitted to tapes, records, or other devices capable of~~
487 ~~reproducing sound.~~

488 ~~6. "Recording industry" means any person engaged in an~~
489 ~~occupation or business of making recordings embodying sound for~~
490 ~~a livelihood or for a profit.~~

491 ~~7. "Motion picture or television production industry"~~
492 ~~means any person engaged in an occupation or business for a~~
493 ~~livelihood or for profit of making visual motion picture or~~
494 ~~television visual images for showing on screen or television for~~
495 ~~theatrical, commercial, advertising, or educational purposes.~~

496 ~~(14)-(15) ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.-~~

497 (f) For the purpose of the exemption provided in this
498 subsection, the term "qualified business" means a business which
499 is:

500 1. First occupying a new structure to which electrical

501 service, other than that used for construction purposes, has not
 502 been previously provided or furnished;

503 2. Newly occupying an existing, remodeled, renovated, or
 504 rehabilitated structure to which electrical service, other than
 505 that used for remodeling, renovation, or rehabilitation of the
 506 structure, has not been provided or furnished in the three
 507 preceding billing periods; or

508 3. Occupying a new, remodeled, rebuilt, renovated, or
 509 rehabilitated structure for which a refund has been granted
 510 pursuant to paragraph (5) (f) ~~(5) (g)~~.

511 Section 8. Paragraph (c) of subsection (1) of section
 512 220.183, Florida Statutes, is amended to read:

513 220.183 Community contribution tax credit.—

514 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 515 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 516 SPENDING.—

517 (c) The total amount of tax credit which may be granted
 518 for all programs approved under this section and ss.
 519 212.08(5) (o) and 624.5105 ~~ss. 212.08(5) (p) and 624.5105~~ is \$14.5
 520 million in the 2022-2023 fiscal year and in each fiscal year
 521 thereafter for projects that provide housing opportunities for
 522 persons with special needs as defined in s. 420.0004 and
 523 homeownership opportunities for low-income households or very-
 524 low-income households as defined in s. 420.9071 and \$4.5 million
 525 in the 2022-2023 fiscal year and in each fiscal year thereafter

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526 | for all other projects.

527 | Section 9. Subsection (2) of section 288.0001, Florida
528 | Statutes, is amended to read:

529 | 288.0001 Economic Development Programs Evaluation.—The
530 | Office of Economic and Demographic Research and the Office of
531 | Program Policy Analysis and Government Accountability (OPPAGA)
532 | shall develop and present to the Governor, the President of the
533 | Senate, the Speaker of the House of Representatives, and the
534 | chairs of the legislative appropriations committees the Economic
535 | Development Programs Evaluation.

536 | (2) The Office of Economic and Demographic Research and
537 | OPPAGA shall provide a detailed analysis of economic development
538 | programs as provided in the following schedule:

539 | (a) By January 1, 2014, and every 3 years thereafter, an
540 | analysis of the following:

541 | 1. The capital investment tax credit established under s.
542 | 220.191.

543 | 2. The qualified target industry tax refund established
544 | under s. 288.106.

545 | 3. The brownfield redevelopment bonus refund established
546 | under s. 288.107.

547 | 4. High-impact business performance grants established
548 | under s. 288.108.

549 | 5. The Quick Action Closing Fund established under s.
550 | 288.1088.

551 6. The Innovation Incentive Program established under s.
552 288.1089.

553 7. Enterprise Zone Program incentives established under
554 ss. 212.08(5) and (14)~~(15)~~, 212.096, 220.181, and 220.182.

555 8. The New Markets Development Program established under
556 ss. 288.991-288.9922.

557 (b) By January 1, 2015, and every 3 years thereafter, an
558 analysis of the following:

559 1. The entertainment industry financial incentive program
560 established under s. 288.1254.

561 ~~2. The entertainment industry sales tax exemption program~~
562 ~~established under s. 288.1258.~~

563 ~~2.3.~~ VISIT Florida and its programs established or funded
564 under ss. 288.122, 288.1226, 288.12265, and 288.124.

565 ~~3.4.~~ The Florida Sports Foundation and related programs
566 established under ss. 288.1162, 288.11621, 288.1166, 288.1167,
567 288.1168, 288.1169, and 288.1171.

568 (c) By January 1, 2016, and every 3 years thereafter, an
569 analysis of the following:

570 1. The qualified defense contractor and space flight
571 business tax refund program established under s. 288.1045.

572 2. The tax exemption for semiconductor, defense, or space
573 technology sales established under s. 212.08(5)(i) ~~s.~~
574 ~~212.08(5)(j)~~.

575 3. The Military Base Protection Program established under

576 s. 288.980.

577 4. The Quick Response Training Program established under
578 s. 288.047.

579 5. The Incumbent Worker Training Program established under
580 s. 445.003.

581 6. International trade and business development programs
582 established or funded under s. 288.826.

583 (d) By January 1, 2019, and every 3 years thereafter, an
584 analysis of the grant and entrepreneur initiative programs
585 established under s. 295.22 (3) (d) and (e).

586 Section 10. Paragraph (a) of subsection (9) of section
587 290.0056, Florida Statutes, is amended to read:

588 290.0056 Enterprise zone development agency.—

589 (9) The following powers and responsibilities shall be
590 performed by the governing body creating the enterprise zone
591 development agency acting as the managing agent of the
592 enterprise zone development agency, or, contingent upon approval
593 by such governing body, such powers and responsibilities shall
594 be performed by the enterprise zone development agency:

595 (a) To review, process, and certify applications for state
596 enterprise zone tax incentives pursuant to ss. 212.08(5)(f) and
597 (g) and (14); 212.096; 220.181; and 220.182 ~~ss. 212.08(5)(g),~~
598 ~~(h), and (15); 212.096; 220.181; and 220.182.~~

599 Section 11. Subsections (4), (5), and (6) of section
600 290.007, Florida Statutes, are amended to read:

601 290.007 State incentives available in enterprise zones.—
 602 The following incentives are provided by the state to encourage
 603 the revitalization of enterprise zones:

604 (4) The sales tax exemption for building materials used in
 605 the rehabilitation of real property in enterprise zones provided
 606 in s. 212.08(5)(f) ~~s. 212.08(5)(g)~~.

607 (5) The sales tax exemption for business equipment used in
 608 an enterprise zone provided in s. 212.08(5)(g) ~~s. 212.08(5)(h)~~.

609 (6) The sales tax exemption for electrical energy used in
 610 an enterprise zone provided in s. 212.08(14) ~~s. 212.08(15)~~.

611 Section 12. Paragraph (c) of subsection (1) of section
 612 624.5105, Florida Statutes, is amended to read:

613 624.5105 Community contribution tax credit; authorization;
 614 limitations; eligibility and application requirements;
 615 administration; definitions; expiration.—

616 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

617 (c) The total amount of tax credit which may be granted
 618 for all programs approved under this section and ss.
 619 212.08(5)(o) and 220.183 ~~ss. 212.08(5)(p) and 220.183~~ is \$14.5
 620 million in the 2022-2023 fiscal year and in each fiscal year
 621 thereafter for projects that provide housing opportunities for
 622 persons with special needs as defined in s. 420.0004 or
 623 homeownership opportunities for low-income or very-low-income
 624 households as defined in s. 420.9071 and \$4.5 million in the
 625 2022-2023 fiscal year and in each fiscal year thereafter for all

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626 other projects.

627 Section 13. Subsection (1) of section 1011.94, Florida
628 Statutes, is amended to read:

629 1011.94 University Major Gifts Program.—

630 (1) There is established a University Major Gifts Program.
631 The purpose of the program is to enable each university to
632 provide donors with an incentive in the form of matching grants
633 for donations for the establishment of permanent endowments and
634 sales tax exemption matching funds received pursuant to s.
635 212.08(5)(i) ~~s. 212.08(5)(j)~~, which must be invested, with the
636 proceeds of the investment used to support libraries and
637 instruction and research programs, as defined by the Board of
638 Governors.

639 Section 14. The repeal of s. 288.1258, Florida Statutes,
640 contained in this act shall prevail over any conflicting
641 amendments to that section contained in HB 5 or similar
642 legislation enacted during the 2023 Regular Session.

643 Section 15. This act shall take effect on the same date
644 that HB 5 or similar legislation takes effect, if such
645 legislation is adopted in the same legislative session or an
646 extension thereof and becomes a law.