

By Senator Harris

24-1320-98

See HB

1                                   A bill to be entitled  
2           An act relating to the "Florida Entertainment  
3           Industry Growth Act"; creating s. 288.125,  
4           F.S.; providing a short title; creating s.  
5           288.1251, F.S.; providing definitions; creating  
6           s. 288.1252, F.S.; creating the Entertainment  
7           Florida Council within the Office of Tourism,  
8           Trade, and Economic Development of the  
9           Executive Office of the Governor; providing  
10          purpose, membership, terms, organization,  
11          powers, and duties of the council; renumbering  
12          and amending s. 288.12285, F.S.; correcting a  
13          reference; creating s. 288.1254, F.S.; creating  
14          the Office of Entertainment Industry  
15          Commissioner; providing procedure for  
16          appointment of the Entertainment Industry  
17          Commissioner; providing powers and duties of  
18          the office; creating s. 288.1255, F.S.;  
19          requiring the Office of Tourism, Trade, and  
20          Economic Development to adopt rules by which it  
21          may make specified expenditures for expenses  
22          incurred in connection with the performance of  
23          the duties of the Office of the Entertainment  
24          Industry Commissioner; requiring approval of  
25          such rules by the Comptroller; requiring an  
26          annual report; authorizing the solicitation,  
27          acceptance, and use of specified goods and  
28          services by employees and representatives of  
29          the Office of the Entertainment Industry  
30          Commissioner; providing certain requirements  
31          with respect to claims for expenses; providing

1 a penalty for false or fraudulent claims;  
2 providing for civil liability; creating s.  
3 288.1256, F.S.; creating the Florida  
4 Entertainment Industry Incentive Grant Program;  
5 providing purpose of the program; providing for  
6 the development of grant criteria; providing  
7 for the administration and distribution of  
8 grant funds; requiring specified documentation  
9 prior to the release of funds; renumbering and  
10 amending s. 288.055, F.S.; redesignating the  
11 Florida Film and Television Investment Trust  
12 Fund as the Florida Entertainment Industry  
13 Incentive Grant Program Trust Fund; providing  
14 for use of the trust fund; requiring the  
15 maintenance of a specified trust fund balance;  
16 specifying funds from which initial grants may  
17 be awarded; specifying sources from which the  
18 trust fund may receive moneys; creating s.  
19 288.1258, F.S.; authorizing application for  
20 approval by the Office of the Entertainment  
21 Industry as a qualified production company for  
22 purposes of receiving sales tax exemptions and  
23 refunds; providing application procedure;  
24 providing for denial and revocation of a  
25 certificate of exemption; providing a penalty  
26 for falsification or unauthorized use of an  
27 application for certificate of exemption;  
28 providing categories of qualification for  
29 certificate of exemption; providing for renewal  
30 of a certificate of exemption; providing for  
31 duties of the Department of Revenue with

1           respect to sales tax exemption to qualified  
2           production companies; creating the Florida  
3           Entertainment Industry Model Permitting Task  
4           Force; providing purpose of the task force;  
5           providing for appointment of members to the  
6           task force; amending s. 14.2015, revising  
7           purposes of the Office of Tourism, Trade, and  
8           Economic Development of the Executive Office of  
9           the Governor; amending s. 212.031, F.S.,  
10          relating to the lease or rental of or license  
11          in real property; revising language with  
12          respect to property used as an integral part of  
13          the performance of qualified production  
14          services; amending s. 212.06, F.S., relating to  
15          the tax on sales, use, and other transactions;  
16          revising language with respect to the exemption  
17          for fabrication labor used in the production of  
18          a qualified motion picture; amending s.  
19          212.0602, F.S., which exempts the purchase or  
20          lease of materials, equipment, and other items  
21          by specified educational entities,  
22          institutions, or organizations from the sales  
23          and use tax under certain limited  
24          circumstances; expanding the exemption to  
25          include real or personal property and support  
26          operations of such educational institutions;  
27          conforming references; amending s. 212.08,  
28          F.S.; revising the partial exemption from the  
29          tax on sales, use, and other transactions for  
30          master tapes, records, films, or video tapes to  
31          include entertainment industry production

1 services and equipment within the exemption;  
2 specifying the rate of the exemption; providing  
3 a limitation on refunds; providing procedure  
4 for obtaining refunds; revising the term  
5 "amounts paid for the tangible elements";  
6 clarifying definitions; providing definitions;  
7 requiring the Office of Entertainment Industry  
8 Commissioner to keep specified records;  
9 requiring an annual report to the Legislature;  
10 repealing s. 212.08(12), F.S., on October 1,  
11 2008; providing for review by the Legislature  
12 prior to repeal; amending s. 212.20, F.S.,  
13 relating to the distribution of proceeds from  
14 the tax on sales, use, and other transactions;  
15 providing for the transfer of specified tax  
16 proceeds to the Entertainment Industry Grant  
17 Program Trust Fund; amending s. 213.053, F.S.,  
18 relating to confidentiality and information  
19 sharing by the Department of Revenue; providing  
20 for the sharing of specified information;  
21 amending ss. 212.0602, 288.108, 288.90152,  
22 F.S.; conforming cross-references; repealing s.  
23 212.08(5)(f), F.S.; repealing the exemption  
24 from the tax on sales use and other  
25 transactions for specified motion picture or  
26 video equipment, and specified sound recording  
27 equipment, effective January 1, 1999; repealing  
28 s. 288.051, F.S., which provides a short title;  
29 repealing s. 288.052, F.S., relating to  
30 legislative findings and intent with respect to  
31 the "Florida Film and Television Investment

1 Act"; repealing s. 288.053, F.S., relating to  
2 the Florida Film and Television Investment  
3 Board; repealing s. 288.054, F.S., relating to  
4 the administration and powers of the Florida  
5 Film and Television Investment Board;  
6 repealing s. 288.056, F.S., relating to  
7 conditions for film and television investment  
8 by the board; repealing s. 288.057, F.S., which  
9 requires an annual report by the board;  
10 repealing s. 288.1228, F.S., relating to the  
11 direct-support organization authorized by the  
12 Office of Tourism, Trade, and Economic  
13 Development to assist in the promotion and  
14 development of the entertainment industry;  
15 repealing s. 288.12285, F.S., relating to  
16 confidentiality of identities of donors to the  
17 direct-support organization; providing  
18 effective dates.

19  
20 Be It Enacted by the Legislature of the State of Florida:

21  
22 Section 1. Section 288.125, Florida Statutes, is  
23 created to read:

24 288.125 Short title.--Sections 288.1251 through  
25 288.1258 shall be known and may be cited as the "Florida  
26 Entertainment Industry Growth Act."

27 Section 2. Section 288.1251, Florida Statutes, is  
28 created to read:

29 288.1251 Definitions.--For the purposes of this act,  
30 the term:

31

1           (1) "Entertainment industry" means any person engaged  
2 in the operation of motion picture or television studios or  
3 recording studios, or any person engaged in the production of  
4 motion pictures, made-for-TV motion pictures, television  
5 series, commercial advertising, music videos, or sound  
6 recordings.

7           (2) "Motion picture or television studio" means a  
8 facility in which film or video tape productions or parts of  
9 productions are made and which contains the necessary  
10 equipment and personnel for this purpose and also means a  
11 mobile unit or vehicle that is equipped in much the same  
12 manner as a stationary studio and used in the making of film  
13 or video tape productions.

14           (3) "Motion picture" means any live-action or animated  
15 feature-length or short subject audiovisual work at any stage  
16 of the production, consisting of a series of related images,  
17 either on film, tape, or other embodiment, including, but not  
18 limited to, all items comprising part of the work and  
19 film-related products derived therefrom as well as duplicates  
20 and prints thereof and all sound recordings created to  
21 accompany a motion picture, which is produced, adapted, or  
22 altered for exploitation in, on, or through any medium or  
23 device and at any location, primarily for entertainment,  
24 commercial, industrial, or educational purposes.

25           (4) "Commercial advertising production" means any  
26 film, video, audio, or photographic production that is created  
27 to promote statewide, nationally, or internationally specific  
28 brands, products, services, retailers, or advocacy positions  
29 for commercial purposes.

30           (5) "Recording studio" means a place where, by means  
31 of mechanical or electronic devices, voices, music, or other

1 sounds are transmitted to tapes, records, or other devices  
2 capable of storing and reproducing sound.

3 (6) "Recording industry" means any person engaged in  
4 an occupation or business of making recordings embodying sound  
5 for a livelihood or for a profit.

6 (7) "Sound recording" means a recording of voices,  
7 music, or other sounds by mechanical or electronic  
8 transmission to tapes, records, or other devices capable of  
9 storing and reproducing sound.

10 (8) "Music video production" means a cohesive  
11 compilation of motion pictures with a specific sound recording  
12 product for the purpose of broadcasting on a music television  
13 network or for commercial distribution.

14 (9) "Production" means any production, or part  
15 thereof, of motion pictures, made-for-TV motion pictures,  
16 television series, commercial advertising productions, music  
17 videos, or sound recordings as defined by this act.

18 (10) "Preproduction activities" means those  
19 preliminary activities performed directly in connection with  
20 the production of a motion picture, made-for-TV motion  
21 picture, television series, commercial advertising production,  
22 music video, or sound recording, which include, but are not  
23 limited to, obtaining story rights, scriptwriting,  
24 storyboarding, budgeting, scheduling, and assembling the  
25 financing, producers, director, and prime talent.

26 (11) "Production activities" means those activities  
27 performed in direct connection with the production, or any  
28 part thereof, of a motion picture, made-for-TV motion picture,  
29 television series, commercial advertising production, music  
30 video, or sound recording, which include, but are not limited  
31 to, location scouting and managing, set construction and

1 acquisition, props acquisition, wardrobe construction and  
2 acquisition, hair and makeup design and execution,  
3 cinematography, photography, videography, sound recording, and  
4 personnel travel and meal acquisition and related activities.

5 (12) "Postproduction activities" means those  
6 activities performed directly in connection with transforming  
7 the individual images and sounds recorded during production  
8 into a cohesive body, which include, but are not limited to,  
9 editing, dubbing, creating supplementary sound tracks,  
10 automated dialogue replacement, foley stage recording, sound  
11 mixing, creating special effects, two-dimensional and  
12 three-dimensional graphics and animation, and creating credit  
13 titles.

14 (13) "Producer" means any person who causes to be made  
15 a motion picture, made-for-TV motion picture, television  
16 series, commercial advertising, music video, or sound  
17 recording, or any part thereof, primarily for entertainment,  
18 commercial, industrial, or educational purposes.

19 (14) "Council" means the Entertainment Florida  
20 Council.

21 Section 3. Section 288.1252, Florida Statutes, is  
22 created to read:

23 288.1252 Entertainment Florida Council; creation;  
24 purpose; membership; nominating council; powers and duties.--

25 (1) CREATION.--There is hereby created within the  
26 Office of Tourism, Trade, and Economic Development of the  
27 Executive Office of the Governor, for administrative purposes  
28 only, the Entertainment Florida Council.

29 (2) PURPOSE.--The purpose of the council shall be to  
30 serve as an advisory body to the Office of Tourism, Trade, and  
31 Economic Development and to the Office of the Entertainment

1 Industry Commissioner to provide these offices with industry  
2 insight and expertise related to developing, promoting, and  
3 providing service to the state's entertainment industry and to  
4 provide private sector supplemental financial support to the  
5 programs of the Office of the Entertainment Industry  
6 Commissioner.

7 (3) MEMBERSHIP.--

8 (a) The council shall consist of 17 members, five to  
9 be appointed by the Governor, six to be appointed by the  
10 President of the Senate, and six to be appointed by the  
11 Speaker of the House of Representatives, with the initial  
12 appointments being made no later than July 1, 1998.

13 (b) When making appointments to the council, the  
14 Governor, the President of the Senate, and the Speaker of the  
15 House of Representatives shall appoint persons who are  
16 residents of the state and who are highly knowledgeable of,  
17 active in, and recognized leaders in Florida's motion picture,  
18 television, video, sound recording or other entertainment  
19 industries. These persons shall include, but not be limited  
20 to, representatives of local government film commissions,  
21 representatives of entertainment associations, and board  
22 chairs, presidents, chief executive officers, chief operating  
23 officers, or persons of comparable executive position or  
24 stature of leading or otherwise important entertainment  
25 industry businesses. Council members shall be appointed in  
26 such a manner as to equitably represent the broadest spectrum  
27 of the entertainment industry and geographic areas of the  
28 state.

29 (c) Council members shall serve for 4-year terms,  
30 except that the initial terms shall be staggered:

31

1           1. The Governor shall appoint one member for a 1-year  
2 term, one member for a 2-year term, one member for a 3-year  
3 term, and two members for 4-year terms.

4           2. The President of the Senate shall appoint one  
5 member for a 1-year term, two members for 2-year terms, two  
6 members for 3-year terms, and one member for a 4-year term.

7           3. The Speaker of the House of Representatives shall  
8 appoint one member for a 1-year term, two members for 2-year  
9 terms, two members for 3-year terms, and one member for a  
10 4-year term.

11           (d) Subsequent appointments shall be made by the  
12 official who appointed the council member whose expired term  
13 is to be filled.

14           (e) Absence from three consecutive meetings shall  
15 result in automatic removal from the council.

16           (f) A vacancy on the council shall be filled for the  
17 remainder of the unexpired term by the official who appointed  
18 the vacating member.

19           (g) No more than one member of the council may be an  
20 employee of any one company, organization, or association.

21           (h) Any member shall be eligible for reappointment but  
22 may not serve more than two consecutive terms.

23           (i) The council shall meet no less frequently than  
24 once each quarter of the calendar year, but may meet more  
25 often as set by the council.

26           (j) The council shall annually elect one member to  
27 serve as chair of the council and one member to serve as vice  
28 chair. The Office of the Entertainment Industry Commissioner  
29 shall provide staff assistance to the council, which shall  
30 include, but not be limited to, keeping records of the  
31 proceedings and financial activities of the council, and

1 serving as custodian of all books, documents, and papers filed  
2 with the council.

3 (k) A majority of the members of the council shall  
4 constitute a quorum.

5 (l) Members of the council shall serve without  
6 compensation, but shall be entitled to reimbursement for per  
7 diem and travel expenses in accordance with s. 112.061 while  
8 in performance of their duties.

9 (m) Each member of the council shall file full and  
10 public disclosure of financial interests at the times and  
11 places and in the same manner required of elected  
12 constitutional officers under s. 8, Art. II of the State  
13 Constitution and any law implementing that provision.

14 (n) The Entertainment Industry Commissioner shall be  
15 an ex officio member of the council.

16 (4) POWERS AND DUTIES.--Entertainment Florida Council  
17 shall have all the powers necessary or convenient to carry out  
18 and effectuate the purposes and provisions of this act,  
19 including, but not limited to, the power to:

20 (a) Adopt bylaws for the governance of its affairs and  
21 the conduct of its business and rules to implement the  
22 provisions of this act.

23 (b) Make and execute contracts and other instruments  
24 necessary or convenient for the exercise of its powers and  
25 functions, including, but not limited to, a contract with a  
26 direct-support organization.

27 (c) Create a direct-support organization to raise  
28 funds to provide supplemental support for the operation and  
29 programs of the Office of the Entertainment Industry  
30 Commissioner and serve as the board of directors of such an  
31 organization, which shall:

1           1. Be a Florida corporation not for profit,  
2 incorporated under the provisions of chapter 617 and approved  
3 by the Department of State.

4           2. Be organized and operated exclusively to receive,  
5 hold, invest, and administer property, to raise funds and  
6 accept gifts, and to make expenditures to supplement the  
7 activities, services, functions, and programs of the Office of  
8 the Entertainment Industry Commissioner.

9           3. Be certified annually by the Office of Tourism,  
10 Trade, and Economic Development as operating in a manner  
11 consistent with the goals of the approved strategic plan for  
12 the Office of the Entertainment Industry Commissioner.

13           4. Be governed by a board of directors whose  
14 membership is synonymous with the membership of the  
15 Entertainment Florida Council.

16           5. Make provisions for an annual postaudit of its  
17 financial accounts to be conducted by an independent certified  
18 public accountant in accordance with rules promulgated by the  
19 Auditor General. The annual audit report shall include a  
20 management letter and shall be submitted to the Auditor  
21 General and the Office of Tourism, Trade, and Economic  
22 Development for review. The Office of Tourism, Trade, and  
23 Economic Development and the Auditor General shall have the  
24 authority to require and receive from the organization or its  
25 independent auditor any detail or supplemental data relative  
26 to the operation of the organization.

27           6. Not be considered an agency for the purposes of  
28 chapters 120, 216, and 287; ss. 255.21, 255.25, and 255.254,  
29 relating to leasing of buildings; ss. 283.33 and 283.35,  
30 relating to bids for printing; s. 215.31; and parts I, II, and  
31 IV through VIII of chapter 112.

- 1           (d) Develop a 5-year strategic plan, by no later than  
2 June 30, 1999, to guide the activities of the Office of the  
3 Entertainment Industry Commissioner. The plan shall:  
4           1. Be annual in construction and ongoing in nature.  
5           2. Include recommendations relating to the  
6 organizational structure of the Office of the Entertainment  
7 Industry Commissioner.  
8           3. Include an annual budget projection for the Office  
9 of the Entertainment Industry Commissioner for each year of  
10 the plan.  
11           4. Include an operational model for the Office of the  
12 Entertainment Industry Commissioner to use in implementing  
13 programs designed to:  
14           a. Develop and promote the state's entertainment  
15 industry.  
16           b. Have the office serve as a liaison between the  
17 entertainment industry and other state and local governmental  
18 agencies and labor organizations.  
19           c. Gather statistical information related to the  
20 state's entertainment industry.  
21           d. Provide information and service to businesses,  
22 communities, organizations and individuals engaged in  
23 entertainment industry activities.  
24           e. Administer field offices.  
25           f. Administer the Entertainment Industry Incentive  
26 Grant program.  
27           5. Include recommendations regarding specific  
28 performance standards and measurable outcomes for the  
29 programs to be implemented by the Office of the Entertainment  
30 Industry Commissioner.  
31

1           6. Include an ongoing assessment of, and make  
2 recommendations on, the feasibility of creating an alternative  
3 public/private partnership for the purpose of contracting with  
4 such a partnership for the administration of the state's  
5 entertainment industry promotion, development, and industry  
6 service programs.

7           (e) Oversee the Entertainment Industry Commissioner's  
8 administration of the programs related to the approved  
9 strategic plan, and advise the Office of Tourism, Trade, and  
10 Economic Development on whether the Commissioner is  
11 effectively administering such programs.

12           (f) Appear on its own behalf before boards,  
13 commissions, departments, or other agencies of municipal,  
14 county, or state government, or the Federal Government.

15           (g) Do any and all things necessary or convenient to  
16 carry out the purposes of and exercise the powers granted in  
17 this act.

18           (h) Provide financial supplements to the programs of  
19 the Office of the Entertainment Industry Commissioner.

20           Section 4. Section 288.12285, Florida Statutes, is  
21 renumbered as section 288.1253, Florida Statutes, and amended  
22 to read:

23           288.1253 ~~288.12285~~ Promotion and development of  
24 entertainment industries; direct-support organization;  
25 confidentiality of donor identities.--The identity of a donor  
26 or prospective donor to the direct-support organization  
27 authorized under s. 288.1252 ~~s. 288.1228~~ who desires to remain  
28 anonymous and all information identifying such donor or  
29 prospective donor are confidential and exempt from s.  
30 119.07(1) and s. 24(a), Art. I of the State Constitution.  
31 Such anonymity shall be maintained in audit reports. This

1 section expires October 2, 2001, and is subject to review by  
2 the Legislature under the Open Government Sunset Review Act of  
3 1995 in accordance with s. 119.15 before that date.

4 Section 5. Section 288.1254, Florida Statutes, is  
5 created to read:

6 288.1254 Promotion and development of entertainment  
7 industry; Office of the Entertainment Industry Commissioner;  
8 creation; purpose; powers and duties.--

9 (1) CREATION.--

10 (a) There is hereby created within the Office of  
11 Tourism, Trade, and Economic Development the Office of the  
12 Entertainment Industry Commissioner for the purpose of  
13 developing, promoting, and providing services to the state's  
14 entertainment industry.

15 (b) The Office of Tourism, Trade, and Economic  
16 Development shall conduct a national search for a qualified  
17 person to fill the position of Entertainment Industry  
18 Commissioner, and the Executive Director of the Office of  
19 Tourism, Trade, and Economic Development shall appoint the  
20 Entertainment Industry Commissioner from a list of the top  
21 three candidates recommended by the Entertainment Florida  
22 Council.

23 (2) POWERS AND DUTIES.--

24 (a) The Office of the Entertainment Industry  
25 Commissioner, in performance of its duties, shall:

26 1. Implement the approved 5-year strategic plan  
27 developed by the Entertainment Florida Council for  
28 entertainment industry development, promotion, liaison  
29 services, field office administration, information, and  
30 production incentive grant program administration.

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1           2. Develop and facilitate a smooth working  
2 relationship between state agencies and local governments in  
3 cooperation with local film commission offices for  
4 out-of-state and indigenous entertainment industry production  
5 entities.

6           3. Implement a structured methodology prescribed for  
7 coordinating activities of local offices with each other and  
8 the commissioner's office.

9           4. Represent the state's indigenous entertainment  
10 industry to key decisionmakers within the national and  
11 international entertainment industry, and to state and local  
12 officials.

13           5. Prepare an inventory of entertainment industry  
14 asset information on talent, crew, related businesses, and  
15 support services and coordinate with local offices to develop  
16 an information tool for common use.

17           6. Represent key decisionmakers within the national  
18 and international entertainment industry to the indigenous  
19 entertainment industry and to state and local officials.

20           7. Serve as liaison between entertainment industry  
21 producers and labor organizations.

22           8. Administer the production incentive grant program  
23 under s. 288.1256.

24           (b) The Office of the Entertainment Industry  
25 Commissioner, in the performance of its duties, may:

26           1. Conduct or contract for specific promotion and  
27 marketing functions, including, but not limited to, production  
28 of a statewide directory, production and maintenance of an  
29 Internet web site, organization of trade show participation,  
30 and appropriate cooperative marketing opportunities.

31

1           2. Conduct its affairs, carry on its operations,  
2 establish offices, and exercise the powers granted by this act  
3 in any state, territory, district, or possession of the United  
4 States.

5           3. Carry out any program of information, special  
6 events, or publicity designed to attract entertainment  
7 industry to Florida.

8           4. Encourage and cooperate with other public and  
9 private organizations or groups in their efforts to publicize  
10 to the entertainment industry in this state, other states, and  
11 other countries the depth of Florida's entertainment industry  
12 talent, crew, production companies, production equipment  
13 resources, related businesses, and support services, including  
14 the establishment of and expenditure for a program of  
15 cooperative advertising with these public and private  
16 organizations and groups in accordance with the provisions of  
17 chapter 120.

18           5. Provide and arrange for reasonable and necessary  
19 promotional items and services for such persons as the office  
20 deems proper in connection with the performance of the  
21 promotional and other duties of the office.

22           Section 6. Section 288.1255, Florida Statutes, is  
23 created to read:

24           288.1255 Travel and entertainment expenses.--

25           (1) As used in this section:

26           (a) "Business client" means any person, other than a  
27 state official or state employee, who receives the services  
28 of, or is the subject of solicitation by, representatives of  
29 the Office of the Entertainment Industry Commissioner in  
30 connection with the performance of its statutory duties,  
31 including persons or representatives of entertainment industry

1 companies considering or being solicited for location,  
2 relocation, or expansion of an entertainment industry business  
3 within the state.

4 (b) "Entertainment expenses" means the actual,  
5 necessary, and reasonable costs of providing hospitality for  
6 business clients or guests, which costs are defined and  
7 prescribed by rules adopted by the Office of Tourism, Trade,  
8 and Economic Development, subject to approval by the  
9 Comptroller.

10 (c) "Guest" means a person, other than a state  
11 official or state employee, authorized by the Office of  
12 Tourism, Trade, and Economic Development to receive the  
13 hospitality of the Office of the Entertainment Industry  
14 Commissioner in connection with the performance of its  
15 statutory duties.

16 (d) "Travel expenses" means the actual, necessary, and  
17 reasonable costs of transportation, meals, lodging, and  
18 incidental expenses normally incurred by a traveler, which  
19 costs are defined and prescribed by rules adopted by the  
20 Office of Tourism, Trade, and Economic Development, subject to  
21 approval by the Comptroller.

22 (2) Notwithstanding the provisions of s. 112.061, the  
23 Office of Tourism, Trade, and Economic Development shall adopt  
24 rules by which it may make expenditures by advancement or  
25 reimbursement, or a combination thereof, to:

26 (a) State officers and state employees for travel  
27 expenses or entertainment expenses incurred by such officers  
28 and employees in connection with the performance of the  
29 statutory duties of the Office of the Entertainment Industry  
30 Commissioner.

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1           (b) State officers and state employees for travel  
2 expenses or entertainment expenses incurred by such officers  
3 and employees on behalf of guests, business clients, or  
4 authorized persons as defined in s. 112.061(2)(e) in  
5 connection with the performance of the statutory duties of the  
6 Office of the Entertainment Industry Commissioner.

7           (c) Third party vendors for the travel or  
8 entertainment expenses of guests, business clients, or  
9 authorized persons as defined in s. 112.061(2)(e) incurred  
10 while such persons are participating in activities or events  
11 carried out by the Office of the Entertainment Industry  
12 Commissioner in connection with that office's statutory  
13 duties.

14  
15 The rules shall be subject to approval by the Comptroller  
16 prior to promulgation. The rules shall require the submission  
17 of paid receipts, or other proof of expenditure prescribed by  
18 the Comptroller, with any claim for reimbursement and shall  
19 require, as a condition for any advancement of funds, an  
20 agreement to submit paid receipts or other proof of  
21 expenditure and to refund any unused portion of the  
22 advancement within 15 days after the expense is incurred or,  
23 if the advancement is made in connection with travel, within  
24 10 working days after the traveler's return to headquarters.  
25 However, with respect to an advancement of funds made solely  
26 for travel expenses, the rules may allow paid receipts or  
27 other proof of expenditure to be submitted, and any unused  
28 portion of the advancement to be refunded, within 10 working  
29 days after the traveler's return to headquarters. Operational  
30 or promotional advancements, as defined in s. 288.35(4),

31

1 obtained pursuant to this section shall not be commingled with  
2 any other state funds.

3 (3) The Office of Tourism, Trade, and Economic  
4 Development shall prepare an annual report of the expenditures  
5 of the Office of the Entertainment Industry Commissioner and  
6 provide such report to the Legislature no later than December  
7 30 of each year for the expenditures of the previous fiscal  
8 year. The report shall consist of a summary of all travel,  
9 entertainment, and incidental expenses incurred within the  
10 United States and all travel, entertainment, and incidental  
11 expenses incurred outside the United States.

12 (4) The Office of the Entertainment Industry  
13 Commissioner and its employees and representatives, when  
14 authorized, may request, accept, and use complimentary travel,  
15 accommodations, meeting space, meals, equipment,  
16 transportation, and any other goods or services necessary for  
17 or beneficial to the performance of the office's duties and  
18 purposes, so long as such solicitation, acceptance, or use is  
19 not in conflict with part III of chapter 112. The Office of  
20 Tourism, Trade, and Economic Development shall, by rule,  
21 develop internal controls to ensure that such goods or  
22 services requested, accepted, or used pursuant to this  
23 subsection are limited to those which will assist in the  
24 furtherance of the office's goals and are in compliance with  
25 part III of chapter 112.

26 (5) Any claim submitted under this section shall not  
27 be required to be sworn to before a notary public or other  
28 officer authorized to administer oaths, but any claim  
29 authorized or required to be made under any provision of this  
30 section shall contain a statement that the expenses were  
31 actually incurred as necessary travel or entertainment

1 expenses in the performance of official duties of the Office  
2 of the Entertainment Industry Commissioner and shall be  
3 verified by written declaration that it is true and correct as  
4 to every material matter. Any person who willfully makes and  
5 subscribes to any claim which he or she does not believe to be  
6 true and correct as to every material matter or who willfully  
7 aids or assists in, procures, or counsels or advises with  
8 respect to, the preparation or presentation of a claim  
9 pursuant to this section that is fraudulent or false as to any  
10 material matter, whether or not such falsity or fraud is with  
11 the knowledge or consent of the person authorized or required  
12 to present the claim, is guilty of a misdemeanor of the second  
13 degree, punishable as provided in s. 775.082 or s. 775.083.  
14 Whoever receives an advancement or reimbursement by means of a  
15 false claim is civilly liable, in the amount of the  
16 overpayment, for the reimbursement of the public fund from  
17 which the claim was paid.

18 Section 7. Section 288.1256, Florida Statutes, is  
19 created to read:

20 288.1256 Florida Entertainment Industry Incentive  
21 Grant Program.--

22 (1) There is created the Florida Entertainment  
23 Industry Incentive Grant Program within the Office of the  
24 Entertainment Industry Commissioner. The purpose of the grant  
25 program shall be to encourage and assist entertainment  
26 industry producers, as defined in this act, to select Florida  
27 as their production location, to assist local communities in  
28 attracting entertainment industry preproduction, production,  
29 and postproduction activities to their areas, and to provide  
30 educational scholarships and training program development  
31

1 funds to state postsecondary educational institutions for  
2 entertainment industry programs.

3 (2) For the purposes of this section, the definition  
4 of the term "Florida-based company" shall be developed by the  
5 Entertainment Industry Commissioner with the assistance of the  
6 Entertainment Florida Council prior to the implementation of  
7 the Florida Entertainment Industry Incentive Grant Program.

8 (3) The Office of the Entertainment Industry  
9 Commissioner shall develop grant criteria and award levels and  
10 shall administer the distribution of grant funds under the  
11 following categories:

12 (a) Motion picture productions with budgets of at  
13 least \$1 million to be spent in the state, which have secured  
14 completion bonds and distribution contracts, and that are  
15 produced by Florida-based companies.

16 (b) Television series or made-for-TV motion picture  
17 productions to be produced in the state, which have secured  
18 syndication or sale to a network, and which employ at least 60  
19 percent Florida-based crew.

20 (c) Commercial advertising productions with budgets of  
21 at least \$250,000 to be spent in the state and that are  
22 produced by Florida-based companies.

23 (d) Music sound recording productions to be produced  
24 in the state by Florida-based companies.

25 (e) Student scholarships for students enrolled in  
26 entertainment industry production programs:

27 1. At public colleges, universities, community  
28 colleges, and vocational and technical schools in Florida  
29 whose curriculums are approved by the Board of Regents.

30  
31

1           2. At private colleges and universities licensed by  
2 the State Board of Independent Colleges and Universities or  
3 holding a certificate of exemption under s. 246.085.

4           3. At postsecondary technical schools licensed by the  
5 State Board of Independent Postsecondary Vocational,  
6 Technical, Trade, and Business Schools.

7           (f) Community matching grants to assist Florida  
8 communities in attracting entertainment industry productions  
9 and in servicing productions.

10           (4) Prior to the release of funds under this section,  
11 any applicant for production-related grants shall provide  
12 documentation to the satisfaction of the Office of the  
13 Entertainment Industry Commissioner that:

14           (a) The applicant has expended or will expend any  
15 specifically required amounts, or if no amount is required,  
16 has expended or will expend at least 85 percent of the  
17 project's production budget within the state.

18           (b) The applicant has a commitment for distribution  
19 and exhibition.

20           (5) The applicant's production-related project shall  
21 provide such other documentation as may be required by the  
22 council.

23           (6) Grant applicants shall be qualified by the Office  
24 of the Entertainment Industry Commissioner and approved by the  
25 Office of Tourism, Trade, and Economic Development and the  
26 Entertainment Florida Council. Names of qualified  
27 production-related applicants shall be put into a pool from  
28 which at least one applicant from each category named in  
29 paragraphs (3)(a)-(e) shall be drawn annually, at random, to  
30 receive the grants, based upon availability of funds.

31

1 Previous applicants awarded grants under this paragraph shall  
2 not be eligible to apply for another grant for 2 years.

3 Section 8. Section 288.055, Florida Statutes, is  
4 renumbered as section 288.1257, Florida Statutes, and amended  
5 to read:

6 288.1257 ~~288.055~~ Florida Entertainment Industry  
7 Incentive Grant Program ~~Film and Television Investment~~ Trust  
8 Fund.

9 (1) There is created within the State Treasury the  
10 Florida Entertainment Industry Incentive Grant Program ~~Film~~  
11 ~~and Television Investment~~ Trust Fund, from which money may be  
12 expended for those grants awarded by the Office of the  
13 Entertainment Industry Commissioner ~~investments or loans, as~~  
14 ~~authorized by this act, to encourage and assist feature film~~  
15 ~~producers, television production companies, and distributors~~  
16 ~~to select Florida as their production location.~~

17 (2) The trust fund may be the repository of funds  
18 deposited by private and public sector sources ~~investors, upon~~  
19 ~~such terms and conditions as agreed upon between investors and~~  
20 ~~the board.~~ In no way shall such trust funds be made  
21 available, reappropriated, or transferred to the state's  
22 General Revenue Fund.

23 (3) The trust fund shall reach and maintain a balance  
24 of no less than \$1 million. Initial grants may be awarded  
25 from the trust fund from interest earned on the balance of \$1  
26 million or from any funds which exceed the balance of \$1  
27 million. ~~The board is authorized to invest and make loans from~~  
28 ~~the Florida Film and Television Investment Trust Fund~~  
29 ~~individually or jointly under capital participation~~  
30 ~~arrangements with public and private sector investors in film~~  
31 ~~productions and television productions which select Florida as~~

1 ~~their production location. Such investments or loans will be~~  
2 ~~made under conditions required by law.~~

3       (4) In addition to the transfer of sales tax proceeds  
4 pursuant to the provisions of s. 212.20, the trust fund may  
5 receive contributions, gifts, grants, the proceeds of  
6 fundraising activities of the Entertainment Florida Council or  
7 its direct-support organization, and the proceeds from the  
8 creation of an entertainment industry specialty license plate.  
9 ~~The board may invest trust funds in privately managed capital~~  
10 ~~funds in order to achieve the investment purposes contained in~~  
11 ~~this section.~~

12       (5) ~~In order for the trust fund to maintain a~~  
13 ~~sufficient pool of money, the board may disburse any profits~~  
14 ~~earned by investments of the board to private sector or public~~  
15 ~~investors as an inducement for such investors to maintain~~  
16 ~~their principal investment sum in the Florida Film and~~  
17 ~~Television Investment Trust Fund pool for such time and terms~~  
18 ~~as the board may determine by rule.~~

19       (6) ~~The trust fund will be funded primarily from~~  
20 ~~contributions, gifts, scholarships, grants, and fundraising~~  
21 ~~activities of the board and the Office of Tourism, Trade, and~~  
22 ~~Economic Development. Additionally, the trust fund is~~  
23 ~~authorized to accept any contributions from the Legislature,~~  
24 ~~when so appropriated.~~

25       (7) ~~It is the intent of the Legislature that if any~~  
26 ~~one type of investment mechanism authorized in this act is~~  
27 ~~held to be invalid, all other mechanisms remain available.~~

28       (8) ~~The board may separate and categorize the state's~~  
29 ~~Film and Television Investment Trust Fund moneys to assure~~  
30 ~~that the board's investments and loans during each fiscal year~~  
31

1 ~~are representative of film, television, major studios,~~  
2 ~~mini-major studios, and independent production companies.~~

3 ~~(9) Under no circumstance shall the credit of the~~  
4 ~~state be pledged, other than moneys in the Film and Television~~  
5 ~~Investment Trust Fund.~~

6 Section 9. Section 288.1258, Florida Statutes, is  
7 created to read:

8 288.1258 Entertainment industry qualified production  
9 companies; application procedure; categories; duties of the  
10 Department of Revenue.--

11 (1)(a) Any production company engaged in this state in  
12 the production of motion pictures, made-for-TV motion  
13 pictures, television series, commercial advertising, music  
14 videos, or music recordings, as they are defined in this act,  
15 may submit an application to the Office of the Entertainment  
16 Industry Commissioner to be approved as a qualified production  
17 company for the purpose of receiving a sales and use tax  
18 certificate of exemption from the Department of Revenue or for  
19 applying for a sales and use tax refund.

20 (b) For the purposes of this section, the term  
21 "qualified production company" means any production company  
22 that has submitted a properly completed application to the  
23 Office of the Entertainment Industry Commissioner and is  
24 subsequently qualified by that office.

25 (2) APPLICATION PROCEDURE.--

26 (a)1. The Office of the Entertainment Industry  
27 Commissioner shall establish a process by which an  
28 entertainment industry production company may be approved by  
29 the office as a qualified production company and may receive a  
30 certificate of exemption from the Department of Revenue for  
31 the sales and use tax exemptions under ss. 212.031(1)(a)9.,

1 212.06(1)(b), and 212.08(12)(a)3. and may be eligible to apply  
2 to the Department of Revenue for sales and use tax refunds  
3 under s. 212.08(12)(a)2.

4 2. Upon determination by the Office of the  
5 Entertainment Industry Commissioner that a production company  
6 meets the established approval criteria and qualifies for  
7 exemption, the Office of the Entertainment Industry  
8 Commissioner shall forward the approved application or  
9 application renewal or extension to the Department of Revenue,  
10 which shall issue a certificate of exemption.

11 3. The Office of the Entertainment Industry  
12 Commissioner shall deny an application or application for  
13 renewal or extension from a production company if it  
14 determines that the production company does not meet the  
15 established approval criteria.

16 (b) The Office of the Entertainment Industry  
17 Commissioner shall develop, with the cooperation of the  
18 Department of Revenue and local government entertainment  
19 industry promotion agencies, a standardized application form  
20 for use in approving qualified production companies.

21 1. The application form shall include, but not be  
22 limited to, production-related information on employment,  
23 proposed budgets, planned purchases of items exempted from  
24 sales and use taxes under ss. 212.031(1)(a)9., 212.06(1)(b),  
25 and 212.08(12)(a)3., a signed affirmation from the applicant  
26 that any items purchased for which the applicant is seeking a  
27 tax exemption are intended for use exclusively as an integral  
28 part of entertainment industry preproduction, production or  
29 postproduction activities engaged in primarily in this state,  
30 and a signed affirmation from the Office of the Entertainment  
31 Industry Commissioner that the information on the application

1 form has been verified and is correct. In lieu of information  
2 on projected employment, proposed budgets, or planned  
3 purchases of exempted items, a production company seeking a  
4 1-year certificate of exemption may submit summary historical  
5 data on employment, production budgets, and purchases of  
6 exempted items related to production activities in this state.  
7 Any information gathered from production companies for the  
8 purposes of this section shall be considered confidential  
9 taxpayer information and shall be disclosed only as provided  
10 in s. 213.053.

11 2. The application form may be distributed to  
12 applicants by the Office of the Entertainment Industry  
13 Commissioner or local government entertainment industry  
14 promotion agencies.

15 (c) All applications, renewals, and extensions for  
16 designation as a qualified production company shall be  
17 processed by the Office of the Entertainment Industry  
18 Commissioner.

19 (d) In the event that the Department of Revenue  
20 determines that a production company no longer qualifies for,  
21 or has otherwise used, a certificate of exemption for purposes  
22 other than those authorized by this section and chapter 212,  
23 the Department of Revenue shall revoke the certificate of  
24 exemption of that production company, and any sales or use  
25 taxes exempted on items purchased or leased by the production  
26 company during the time such company did not qualify for a  
27 certificate of exemption or improperly used a certificate of  
28 exemption, shall become immediately due to the Department of  
29 Revenue, along with interest and penalty as provided by  
30 section 212.12. In addition to the other penalties imposed by  
31 this part, any person who knowingly and willfully falsifies an

1 application, or uses a certificate of exemption for purposes  
2 other than those authorized by this section and chapter 212,  
3 commits a felony of the third degree, punishable as provided  
4 in s. 775.082, s. 775.083, and s. 775.084.

5 (e) The Office of the Entertainment Industry  
6 Commissioner shall develop and periodically update, in  
7 cooperation with local government entertainment industry  
8 promotion agencies, entertainment industry representatives,  
9 and program directors of public postsecondary institutions  
10 which house and operate entertainment industry production  
11 facilities, a list of products and services commonly used by  
12 entertainment industry producers in connection with  
13 preproduction, production, and postproduction activities  
14 described in this act and in s. 212.08(12)(b), which shall be  
15 made available to production companies applying for  
16 designation as a qualified production company.

17 (3) CATEGORIES.--

18 (a)1. A production company may be qualified for  
19 designation as a qualified production company for a period of  
20 1 year if the company has operated a business in Florida at a  
21 permanent address for a period of 12 consecutive months. Such  
22 a qualified production company shall receive a single 1-year  
23 certificate of exemption from the Department of Revenue for  
24 the sales and use tax exemptions under ss. 212.031(1)(a)9.,  
25 212.06(1)(b), and 212.08(12)(a)3., which certificate shall  
26 expire 1 year after issuance or upon the cessation of business  
27 operations in the state, at which time the certificate shall  
28 be surrendered to the Department of Revenue. Such a qualified  
29 production company may also submit one application per  
30 production for the sales and use tax refund under s.

31

1 212.08(12)(a)2. for the period of validity of the company's  
2 certificate of exemption.

3 2. The Office of the Entertainment Industry  
4 Commissioner shall develop a method by which a qualified  
5 production company may annually renew a 1-year certificate of  
6 exemption for a period of up to 5 years without requiring the  
7 production company to resubmit a new application during that  
8 5-year period.

9 3. Any qualified production company may submit a new  
10 application for a 1-year certificate of exemption upon the  
11 expiration of that company's certificate of exemption.

12 (b)1. A production company may be qualified for  
13 designation as a qualified production company for a period of  
14 90-days. Such production company shall receive a single 90-day  
15 certificate of exemption from the Department of Revenue for  
16 the sales and use tax exemptions under ss. 212.031(1)(a)9.,  
17 212.06(1)(b), and 212.08(12)(a)3., which certificate shall  
18 expire 90 days after issuance, with extensions contingent upon  
19 approval of the Office of the Entertainment Industry  
20 Commissioner. The certificate shall be surrendered to the  
21 Department of Revenue upon its expiration. Such a qualified  
22 production company may also submit one application per  
23 production for the sales and use tax refund under s.  
24 212.08(12)(a)2. for the period of validity of the company's  
25 certificate of exemption.

26 2. Any production company may submit a new application  
27 for a 90-day certificate of exemption upon the expiration of  
28 that company's certificate of exemption.

29 (4) DUTIES OF THE DEPARTMENT OF REVENUE.--

30 (a) The Department of Revenue shall issue a numbered  
31 certificate of exemption to a qualified production company

1 within 5 working days of the receipt of a properly completed  
2 and approved application, application renewal, or application  
3 extension from the Office of the Entertainment Industry  
4 Commissioner.

5 (b) The Department of Revenue shall promulgate such  
6 rules and shall prescribe and publish such forms as may be  
7 necessary to effectuate the purposes of this act or any of the  
8 sales tax exemptions which are reasonably related to the  
9 provisions of this act.

10 (c) The Department of Revenue is authorized to  
11 establish audit procedures in accordance with the provisions  
12 of ss. 212.12 and 212.13 which relate to the sales tax  
13 exemption provisions of this act.

14 Section 10. Florida Entertainment Industry Model  
15 Permitting Task Force; creation; membership; powers and  
16 duties; report.--There is created within the Office of the  
17 Entertainment Industry Commissioner, for a period of one year,  
18 a task force for the purpose of developing a model for uniform  
19 permits for use by state agencies and county and municipal  
20 governments.

21 (1) Members of the task force shall be appointed by the  
22 Governor no later than July 1, 1998, for a period of 1 year  
23 and shall include one representative from each of the  
24 following:

25 (a) The Office of Tourism, Trade, and Economic  
26 Development.

27 (b) The Department of Environmental Protection.

28 (c) The Division of Recreation and Parks of the  
29 Department of Environmental Protection.

30 (d) The Department of Transportation.

31 (e) The Office of the State Fire Marshall.

- 1           (f) The Board of Regents.  
2           (g) The Florida League of Cities.  
3           (h) The Florida Association of Counties.  
4           (i) The Department of Highway Safety and Motor  
5 Vehicles.  
6           (j) The Division of Law Enforcement of the Department  
7 of Environmental Protection.  
8           (k) The Department of Community Affairs.  
9           (l) The Department of Corrections.  
10          (m) The Florida Film Commissioner's Association.  
11          (n) Each of the state's two largest motion-picture  
12 production studios.  
13          (o) The Florida Motion Picture and Television  
14 Association.  
15          (p) The recording industry.  
16          (q) The commercial advertising industry.  
17          (2) The task force shall meet as often as necessary to  
18 develop a report which shall be given to the President of the  
19 Senate and the Speaker of the House of Representatives no  
20 later than June 30, 1999, which shall include:  
21           (a) A recommendation for model permits for use by  
22 state agencies and county and municipal governments in  
23 granting temporary permits to entertainment industry  
24 businesses in the process of production activities.  
25           (b) Cost recommendations for use of state and local  
26 government buildings, property, and personnel.  
27           (c) Recommendations for developing a timetable for  
28 securing state and local environmental permits during the  
29 preproduction and production stages of an entertainment  
30 industry project.  
31

1           (3) The task force shall elect a chair who will set  
2 the meeting schedules for the task force.

3           (4) The Office of the Entertainment Industry  
4 Commissioner may provide staff assistance to the task force  
5 for the purpose of recording the minutes of each meeting.

6           (5) Members of the task force shall serve without  
7 compensation, but shall be entitled to reimbursement for per  
8 diem and travel expenses in accordance with s. 112.061 while  
9 in the performance of their duties.

10           Section 11. Subsections (2) and (7) of section  
11 14.2015, Florida Statutes, are amended to read:

12           14.2015 Office of Tourism, Trade, and Economic  
13 Development; creation; powers and duties.--

14           (2) The purpose of the Office of Tourism, Trade, and  
15 Economic Development is to assist the Governor in working with  
16 the Legislature, state agencies, business leaders, and  
17 economic development professionals to formulate and implement  
18 coherent and consistent policies and strategies designed to  
19 provide economic opportunities for all Floridians. To  
20 accomplish such purposes, the Office of Tourism, Trade, and  
21 Economic Development shall:

22           ~~(a) Contract, notwithstanding the provisions of part I~~  
23 ~~of chapter 287, with the direct support organization created~~  
24 ~~under s. 288.1228, or a designated Florida not-for-profit~~  
25 ~~corporation whose board members have had prior experience in~~  
26 ~~promoting, throughout the state, the economic development of~~  
27 ~~the Florida motion picture, television, radio, video,~~  
28 ~~recording, and entertainment industries, to guide, stimulate,~~  
29 ~~and promote the entertainment industry in the state.~~

30           (a)(b) Contract, notwithstanding the provisions of  
31 part I of chapter 287, with the direct-support organization

1 created under s. 288.1229 to guide, stimulate, and promote the  
2 sports industry in the state.

3 (b)~~(c)~~ Monitor the activities of public-private  
4 partnerships and state agencies in order to avoid duplication  
5 and promote coordinated and consistent implementation of  
6 programs in areas including, but not limited to, tourism;  
7 international trade and investment; business recruitment,  
8 creation, retention, and expansion; minority and small  
9 business development; and rural community development.

10 (c)~~(d)~~ Facilitate the direct involvement of the  
11 Governor and the Lieutenant Governor in economic development  
12 projects designed to create, expand, and retain Florida  
13 businesses and to recruit worldwide business.

14 (d)~~(e)~~ Assist the Governor, in cooperation with  
15 Enterprise Florida, Inc., and the Florida Commission on  
16 Tourism, in preparing an annual report to the Legislature on  
17 the state of the business climate in Florida and on the state  
18 of economic development in Florida which will include the  
19 identification of problems and the recommendation of  
20 solutions. This report shall be submitted to the President of  
21 the Senate, the Speaker of the House of Representatives, the  
22 Senate Minority Leader, and the House Minority Leader by  
23 January 1 of each year, and it shall be in addition to the  
24 Governor's message to the Legislature under the State  
25 Constitution and any other economic reports required by law.

26 (e)~~(f)~~ Plan and conduct at least three meetings per  
27 calendar year of leaders in business, government, and economic  
28 development called by the Governor to address the business  
29 climate in the state, develop a common vision for the economic  
30 future of the state, and identify economic development efforts  
31 to fulfill that vision.

1            (f)~~(g)~~1. Administer the Florida Enterprise Zone Act  
2 under ss. 290.001-290.016, the community contribution tax  
3 credit program under ss. 220.183 and 624.5105, the tax refund  
4 program for qualified target industry businesses under s.  
5 288.106, contracts for transportation projects under s.  
6 288.063, the sports franchise facility program under s.  
7 288.1162, the professional golf hall of fame facility program  
8 under s. 288.1168, the Florida Jobs Siting Act under ss.  
9 403.950-403.972, the Rural Community Development Revolving  
10 Loan Fund under s. 288.065, the Regional Rural Development  
11 Grants Program under s. 288.018, the Florida State Rural  
12 Development Council, and the Rural Economic Development  
13 Initiative.

14            2. The office may enter into contracts in connection  
15 with the fulfillment of its duties concerning the Florida  
16 First Business Bond Pool under chapter 159, tax incentives  
17 under chapters 212 and 220, foreign offices under chapter 288,  
18 the Enterprise Zone program under chapter 290, the Seaport  
19 Employment Training program under chapter 311, the Florida  
20 Professional Sports Team License Plates under chapter 320,  
21 Spaceport Florida under chapter 331, Job Siting and Expedited  
22 Permitting under chapter 403, and in carrying out other  
23 functions that are specifically assigned to the office by law.

24            (g)~~(h)~~ Serve as contract administrator for the state  
25 with respect to contracts with Enterprise Florida, Inc., the  
26 Florida Commission on Tourism, and all direct-support  
27 organizations under this act, excluding those relating to  
28 tourism. To accomplish the provisions of this act and  
29 applicable provisions of chapter 288, and notwithstanding the  
30 provisions of part I of chapter 287, the office shall enter  
31 into specific contracts with Enterprise Florida, Inc., the

1 Florida Commission on Tourism, and other appropriate  
2 direct-support organizations. Such contracts may be multiyear  
3 and shall include specific performance measures for each year.  
4 The office shall provide the President of the Senate and the  
5 Speaker of the House of Representatives with a report by  
6 February 1 of each year on the status of these contracts,  
7 including the extent to which specific contract performance  
8 measures have been met by these contractors.

9 (h) Provide administrative oversight for the Office of  
10 the Entertainment Industry Commissioner, created under s.  
11 288.1254, to develop, promote, and provide services to the  
12 state's entertainment industry and to administratively house  
13 the Entertainment Florida Council created under s. 288.1252.

14 (i) Prepare and submit as a separate budget entity a  
15 unified budget request for tourism, trade, and economic  
16 development in accordance with chapter 216 for, and in  
17 conjunction with, Enterprise Florida, Inc., and its boards,  
18 the Florida Commission on Tourism and its direct-support  
19 organization, the Florida Black Business Investment Board, the  
20 Office of the Entertainment Industry Commissioner,and the  
21 direct-support organization ~~organizations~~ created to promote  
22 the ~~entertainment and~~ sports industries.

23 (j) Promulgate rules to carry out its functions in  
24 connection with the administration of the Qualified Target  
25 Industry program, the Qualified Defense Contractor program,  
26 the Enterprise Zone program, and the Florida First Business  
27 Bond pool.

28 (7) The Office of Tourism, Trade, and Economic  
29 Development shall develop performance measures, standards, and  
30 sanctions for each program it administers under this act and,  
31 in conjunction with the applicable entity, for each program

1 for which it contracts with another entity under this act.  
2 The performance measures, standards, and sanctions shall be  
3 developed in consultation with the legislative appropriations  
4 committees and the appropriate substantive committees, and are  
5 subject to the review and approval process provided in s.  
6 216.177. The approved performance measures, standards, and  
7 sanctions shall be included and made a part of each strategic  
8 plan or contract entered into for delivery of programs  
9 authorized by this act.

10 Section 12. Effective January 1, 1999, paragraph (a)  
11 of subsection (1) of section 212.031, Florida Statutes, is  
12 amended to read:

13 212.031 Lease or rental of or license in real  
14 property.--

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

20 1. Assessed as agricultural property under s. 193.461.

21 2. Used exclusively as dwelling units.

22 3. Property subject to tax on parking, docking, or  
23 storage spaces under s. 212.03(6).

24 4. Recreational property or the common elements of a  
25 condominium when subject to a lease between the developer or  
26 owner thereof and the condominium association in its own right  
27 or as agent for the owners of individual condominium units or  
28 the owners of individual condominium units. However, only the  
29 lease payments on such property shall be exempt from the tax  
30 imposed by this chapter, and any other use made by the owner

31

1 or the condominium association shall be fully taxable under  
2 this chapter.

3 5. A public or private street or right-of-way occupied  
4 or used by a utility for utility purposes.

5 6. A public street or road which is used for  
6 transportation purposes.

7 7. Property used at an airport exclusively for the  
8 purpose of aircraft landing or aircraft taxiing or property  
9 used by an airline for the purpose of loading or unloading  
10 passengers or property onto or from aircraft or for fueling  
11 aircraft.

12 8.a. Property used at a port authority, as defined in  
13 s. 315.02(2), exclusively for the purpose of oceangoing  
14 vessels or tugs docking, or such vessels mooring on property  
15 used by a port authority for the purpose of loading or  
16 unloading passengers or cargo onto or from such a vessel, or  
17 property used at a port authority for fueling such vessels, or  
18 to the extent that the amount paid for the use of any property  
19 at the port is based on the charge for the amount of tonnage  
20 actually imported or exported through the port by a tenant.

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

25 9. Property used as an integral part of the  
26 preproduction, production, and postproduction activities by a  
27 qualified production company as these terms are defined in s.  
28 212.08(12). This exemption will inure to the taxpayer upon  
29 presentation of the certificate of exemption issued to the  
30 taxpayer under the provisions of s. 288.1258.~~performance of~~  
31 ~~qualified production services. As used in this subparagraph,~~

1 ~~the term "qualified production services" means any activity or~~  
2 ~~service performed directly in connection with the production~~  
3 ~~of a qualified motion picture, as defined in s. 212.06(1)(b),~~  
4 ~~and includes:~~

5       ~~a. Photography, sound and recording, casting, location~~  
6 ~~managing and scouting, shooting, creation of special and~~  
7 ~~optical effects, animation, adaptation (language, media,~~  
8 ~~electronic, or otherwise), technological modifications,~~  
9 ~~computer graphics, set and stage support (such as~~  
10 ~~electricians, lighting designers and operators, greensmen,~~  
11 ~~prop managers and assistants, and grips), wardrobe (design,~~  
12 ~~preparation, and management), hair and makeup (design,~~  
13 ~~production, and application), performing (such as acting,~~  
14 ~~dancing, and playing), designing and executing stunts,~~  
15 ~~coaching, consulting, writing, scoring, composing,~~  
16 ~~choreographing, script supervising, directing, producing,~~  
17 ~~transmitting dailies, dubbing, mixing, editing, cutting,~~  
18 ~~looping, printing, processing, duplicating, storing, and~~  
19 ~~distributing;~~

20       ~~b. The design, planning, engineering, construction,~~  
21 ~~alteration, repair, and maintenance of real or personal~~  
22 ~~property including stages, sets, props, models, paintings, and~~  
23 ~~facilities principally required for the performance of those~~  
24 ~~services listed in sub-subparagraph a.; and~~

25       ~~c. Property management services directly related to~~  
26 ~~property used in connection with the services described in~~  
27 ~~sub-subparagraphs a. and b.~~

28       10. Leased, subleased, or rented to a person providing  
29 food and drink concessionaire services within the premises of  
30 a movie theater, a business operated under a permit issued  
31 pursuant to chapter 550, or any publicly owned arena, sports

1 stadium, convention hall, exhibition hall, auditorium, or  
2 recreational facility. A person providing retail  
3 concessionaire services involving the sale of food and drink  
4 or other tangible personal property within the premises of an  
5 airport shall be subject to tax on the rental of real property  
6 used for that purpose, but shall not be subject to the tax on  
7 any license to use the property. For purposes of this  
8 subparagraph, the term "sale" shall not include the leasing of  
9 tangible personal property.

10           11. Property occupied pursuant to an instrument  
11 calling for payments which the department has declared, in a  
12 Technical Assistance Advisement issued on or before March 15,  
13 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),  
14 Florida Administrative Code; provided that this subparagraph  
15 shall only apply to property occupied by the same person  
16 before and after the execution of the subject instrument and  
17 only to those payments made pursuant to such instrument,  
18 exclusive of renewals and extensions thereof occurring after  
19 March 15, 1993.

20           Section 13. Effective January 1, 1999, paragraph (b)  
21 of subsection (1) of section 212.06, Florida Statutes, is  
22 amended to read:

23           212.06 Sales, storage, use tax; collectible from  
24 dealers; "dealer" defined; dealers to collect from purchasers;  
25 legislative intent as to scope of tax.--

26           (1)

27           (b) Except as otherwise provided, any person who  
28 manufactures, produces, compounds, processes, or fabricates in  
29 any manner tangible personal property for his or her own use  
30 shall pay a tax upon the cost of the product manufactured,  
31 produced, compounded, processed, or fabricated without any

1 deduction therefrom on account of the cost of material used,  
2 labor or service costs, or transportation charges,  
3 notwithstanding the provisions of s. 212.02 defining "cost  
4 price." However, the tax levied under this paragraph shall  
5 not be imposed upon any person who manufactures or produces  
6 electrical power or energy, steam energy, or other energy at a  
7 single location, when such power or energy is used directly  
8 and exclusively at such location, or at other locations if the  
9 energy is transferred through facilities of the owner in the  
10 operation of machinery or equipment that is used to  
11 manufacture, process, compound, produce, fabricate, or prepare  
12 for shipment tangible personal property for sale or to operate  
13 pollution control equipment, maintenance equipment, or  
14 monitoring or control equipment used in such operations. The  
15 manufacture or production of electrical power or energy that  
16 is used for space heating, lighting, office equipment, or  
17 air-conditioning or any other nonmanufacturing, nonprocessing,  
18 noncompounding, nonproducing, nonfabricating, or nonshipping  
19 activity is taxable. Electrical power or energy consumed or  
20 dissipated in the transmission or distribution of electrical  
21 power or energy for resale is also not taxable. Fabrication  
22 labor shall not be taxable when a person is using his or her  
23 own equipment and personnel, for his or her own account, as an  
24 integral part of the preproduction, production, and post  
25 production activities by a qualified production company as  
26 these terms are defined in s. 212.08(12). This exemption will  
27 inure to the taxpayer upon presentation of the certificate of  
28 exemption issued to the taxpayer under the provisions of s.  
29 ~~288.1258.a producer, subproducer, or coproducer of a~~  
30 ~~qualified motion picture. For purposes of this chapter, the~~  
31 ~~term "qualified motion picture" means all or any part of a~~

1 ~~series of related images, either on film, tape, or other~~  
2 ~~embodiment, including, but not limited to, all items~~  
3 ~~comprising part of the original work and film-related products~~  
4 ~~derived therefrom as well as duplicates and prints thereof and~~  
5 ~~all sound recordings created to accompany a motion picture,~~  
6 ~~which is produced, adapted, or altered for exploitation in,~~  
7 ~~on, or through any medium or device and at any location,~~  
8 ~~primarily for entertainment, commercial, industrial, or~~  
9 ~~educational purposes.~~A person who manufactures factory-built  
10 buildings for his or her own use in the performance of  
11 contracts for the construction or improvement of real property  
12 shall pay a tax only upon the person's cost price of items  
13 used in the manufacture of such buildings.

14 Section 14. Effective January 1, 1999, section  
15 212.0602, Florida Statutes, is amended to read:

16 212.0602 Education; limited exemption.--To facilitate  
17 investment in education and job training, there is also exempt  
18 from the taxes levied under this chapter, subject to the  
19 provisions of this section, the purchase or lease of  
20 materials, equipment, real or personal property, and other  
21 items by any entity, institution, or organization that is  
22 primarily engaged in teaching students to perform any of the  
23 activities or services described in s. 212.08(12)(b)  
24 ~~212.031(1)(a)9.~~, that conducts classes at a fixed location  
25 located in this state, that is licensed under chapter 246, and  
26 that has at least 500 enrolled students. Any entity,  
27 institution, or organization meeting the requirements of this  
28 section shall be deemed to qualify for the exemptions afforded  
29 a qualified production company as defined in s. 212.08(12)(b)  
30 ~~in ss. 212.031(1)(a)9. and 212.08(5)(f) and (12), and to~~  
31 qualify for an exemption for its purchase or lease of

1 materials, equipment, real or personal property and other  
2 items used for education or demonstration of the school's  
3 curriculum including supporting operations. Nothing in this  
4 section shall preclude an entity described in this section  
5 from qualifying for any other exemption provided for in this  
6 chapter.

7 Section 15. Effective January 1, 1999, subsection (12)  
8 of section 212.08, Florida Statutes, is amended to read:

9 212.08 Sales, rental, use, consumption, distribution,  
10 and storage tax; specified exemptions.--The sale at retail,  
11 the rental, the use, the consumption, the distribution, and  
12 the storage to be used or consumed in this state of the  
13 following are hereby specifically exempt from the tax imposed  
14 by this chapter.

15 (12) PARTIAL EXEMPTION; ENTERTAINMENT INDUSTRY  
16 PRODUCTION SERVICES, EQUIPMENT, MASTER TAPES, RECORDS, FILMS,  
17 OR VIDEO TAPES.--

18 (a) There are exempt from the taxes imposed by this  
19 chapter:

20 1. The gross receipts from the sale or lease of, and  
21 the storage, use, or other consumption in this state of,  
22 master tapes or master records embodying sound, or master  
23 films or master video tapes; except that amounts paid to  
24 recording studios or motion picture or television studios for  
25 the tangible elements of such master tapes, records, films, or  
26 video tapes are taxable as otherwise provided in this chapter.  
27 This exemption will inure to the taxpayer upon presentation of  
28 the certificate of exemption issued to the taxpayer under the  
29 provisions of s. 288.1258.

30 2.a. Thirty percent of the gross receipts from the  
31 sale or lease of, and the storage, use, or other consumption

1 in this state of all items and services subject to sales and  
2 use tax under the provisions of chapter 212 by an  
3 entertainment industry qualified production company as defined  
4 in this subsection in connection with preproduction,  
5 production, and postproduction activities in this state by the  
6 production company during the time period for which the  
7 company holds a valid certificate of exemption issued to the  
8 taxpayer under the provisions of s. 288.1258. The amount of  
9 sales and use tax available to be refunded under this  
10 paragraph shall not exceed \$100,000 per production.

11 b. The exemption provided by this subparagraph shall  
12 inure to the taxpayer only through a refund of previously paid  
13 taxes. A refund shall be authorized upon an affirmative  
14 showing by the taxpayer to the satisfaction of the Department  
15 of Revenue that the requirements of this paragraph have been  
16 met. Refunds of taxes paid may only be made on sales and use  
17 tax paid pursuant to the rate specified in s. 212.06(1)(a),  
18 and shall not include any local discretionary taxes or fees.

19 c. To apply for the refund, the qualified production  
20 company shall submit to the Department of Revenue an  
21 application for refund which includes a copy of the  
22 certificate of exemption issued to the taxpayer under the  
23 provisions of s. 288.1258, dealer receipts, invoices, and any  
24 documents evidencing all purchases or leases for which the  
25 exemption is claimed, which shall include the date and total  
26 amount of sales and use tax paid or accrued pursuant to s.  
27 212.183, and a copy of related production accounting reports  
28 compiled by the production company for the producer.  
29 Notwithstanding the provisions of s. 212.095, such refund  
30 shall be made within 30 days of receipt of a formal  
31

1 application, which application shall be made within 6 months  
2 after the completion of production activities.

3 3. The gross receipts from the sale or lease of, and  
4 the storage, use, or other consumption of motion picture or  
5 video and sound recording equipment used as an integral part  
6 of production or postproduction activities in this state by a  
7 qualified production company as defined in this subsection.  
8 This exemption shall inure to the taxpayer upon presentation  
9 by the purchaser or lessee to the vendor of the certificate of  
10 exemption issued to the taxpayer under the provisions of s.  
11 288.1258. For the purpose of the exemption provided in this  
12 subparagraph, entertainment industry equipment shall be  
13 categorized as belonging to one of the following five groups  
14 and shall be itemized by type on a list annually compiled and  
15 published no later than September 1, by the Office of the  
16 Entertainment Industry Commissioner created under s. 288.1254:

17 a. Production cameras, lenses, and camera accessory  
18 equipment.

19 b. Production lighting and grip equipment.

20 c. Production audio or video recording and playback  
21 equipment.

22 d. Postproduction editing equipment and special  
23 effects programs and digitizing equipment.

24 e. Animation and related computer equipment, computer  
25 programs, audio and video recording and playback equipment,  
26 and specialized artist workstations.

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

28 1. "Amounts paid for the tangible elements" does not  
29 include any amounts paid for the copyrightable, artistic, or  
30 other intangible elements of such master tapes, records,  
31 films, or video tapes, whether designated as royalties or

1 ~~otherwise, including, but not limited to, services rendered~~  
2 ~~in producing, fabricating, processing, or imprinting tangible~~  
3 ~~personal property or any other services or production expenses~~  
4 ~~in connection therewith which may otherwise be construed as~~  
5 ~~constituting a "sale" under s. 212.02.~~

6           2. "Master films or master video tapes" means films or  
7 video tapes utilized by the motion picture and television  
8 production industries in making visual images for  
9 reproduction.

10           3. "Master tapes or master records embodying sound"  
11 means tapes, records, and other devices utilized by the  
12 recording industry in making recordings embodying sound.

13           4. "Motion picture or television studio" means a  
14 facility in which film or video tape productions or parts of  
15 productions are made and which contains the necessary  
16 equipment and personnel for this purpose and includes a mobile  
17 unit or vehicle that is equipped in much the same manner as a  
18 stationary studio and used in the making of film or video tape  
19 productions.

20           5. "Recording studio" means a place where, by means of  
21 mechanical or electronic devices, voices, music, or other  
22 sounds are transmitted to tapes, records, or other devices  
23 capable of reproducing sound.

24           6. "Recording industry" means any person engaged in an  
25 occupation or business of making recordings embodying sound  
26 for a livelihood or for a profit.

27           7. "Sound recording" means a recording of voices,  
28 music, or other sounds by mechanical or electronic  
29 transmission to tapes, records, or other devices capable of  
30 storing and reproducing sound.

31

1           ~~7. "Motion picture or television production industry"~~  
2 ~~means any person engaged in an occupation or business for a~~  
3 ~~livelihood or for profit of making visual motion picture or~~  
4 ~~television visual images for showing on screen or television~~  
5 ~~for theatrical, commercial, advertising, or educational~~  
6 ~~purposes.~~

7           8. "Music video production" means a cohesive  
8 compilation of motion pictures with a specific sound recording  
9 product for the purpose of broadcasting on a music television  
10 network or commercial distribution.

11           9. "Motion picture" means any live-action or animated  
12 feature-length or short-subject audiovisual work at any stage  
13 of the production, consisting of a series of related images,  
14 either on film, tape, or other embodiment, including, but not  
15 limited to, all items comprising part of the work and  
16 film-related products derived therefrom as well as duplicates  
17 and prints thereof and all sound recordings created to  
18 accompany a motion picture, which is produced, adapted, or  
19 altered for exploitation in, on, or through any medium or  
20 device and at any location, primarily for entertainment,  
21 commercial, industrial, or educational purposes.

22           10. "Commercial advertising production" means any  
23 film, video, audio, or photographic production that is created  
24 to promote statewide, nationally, or internationally specific  
25 brands, products, services, retailers, or advocacy positions  
26 for commercial purposes.

27           11. "Production" means any production, or any part  
28 thereof, of motion pictures, made-for-TV motion pictures,  
29 television series, commercial advertising, music videos, or  
30 sound recordings as defined in this subsection.

31

1           12. "Preproduction activities" means those preliminary  
2 activities performed directly in connection with the  
3 production, or any part thereof, of a motion picture,  
4 made-for-TV motion picture, television series, commercial  
5 advertising production, music video, or sound recording, which  
6 include, but are not limited to, obtaining story rights,  
7 script writing, story boarding, budgeting, scheduling, and  
8 assembling the financing, producers, director, and prime  
9 talent.

10           13. "Production activities" means those activities  
11 performed directly in connection with the production, or any  
12 part thereof, of a motion picture, made-for-TV motion picture,  
13 television series, commercial advertising production, music  
14 video, or sound recording which include, but are not limited  
15 to, location scouting and managing, set construction and  
16 acquisition, props acquisition, wardrobe construction and  
17 acquisition, hair and makeup design and execution,  
18 cinematography, photography, videography, sound recording, and  
19 personnel travel and meal acquisition and related activities.

20           14. "Postproduction activities" means those activities  
21 performed directly in connection with transforming the  
22 individual images and sounds recorded during production into a  
23 cohesive body, which include, but are not limited to, editing,  
24 dubbing, creating supplementary soundtracks, automated  
25 dialogue replacement, foley stage recording, sound mixing,  
26 creating special effects, two-dimensional and  
27 three-dimensional graphics and animation, and creating credit  
28 titles.

29           15. "Qualified production company" means any  
30 production company that causes to be made a motion picture,  
31 made-for-TV motion picture, television series, commercial

1 advertising, music video, or sound recording, or any part  
2 thereof, primarily for entertainment, commercial, industrial,  
3 or educational purposes and that has submitted a properly  
4 completed application to the Office of the Entertainment  
5 Industry Commissioner and is subsequently qualified by that  
6 office.

7 16. "Entertainment industry" means any person engaged  
8 in the operation of motion picture or television studios or  
9 recording studios, or any person engaged in the production of  
10 motion pictures, made-for-TV motion pictures, television  
11 series, commercial advertising, music videos, or sound  
12 recordings.

13 (c) The Office of the Entertainment Industry  
14 Commissioner shall keep annual records from the information  
15 provided on taxpayer applications for tax exemption  
16 certificates beginning with the effective date of the tax  
17 exemptions provided by this subsection. These records shall  
18 reflect a percentage comparison of the annual amount of funds  
19 exempted to the estimated amount of funds expended in relation  
20 to entertainment industry products, and shall keep data  
21 showing annual growth in Florida-based entertainment industry  
22 companies and entertainment industry employment and wages.  
23 The Office of the Entertainment Industry Commissioner shall  
24 report this information to the Legislature by no later than  
25 December 1 of each year.

26 (d) This subsection shall be repealed October 1, 2008,  
27 subject to a review to be completed by the Legislature prior  
28 to the conclusion of the 2008 Regular Session of the  
29 Legislature.

30  
31

1           Section 16. Effective January 1, 1999, paragraph (f)  
2 of subsection (6) of section 212.20, Florida Statutes, is  
3 amended to read:

4           212.20 Funds collected, disposition; additional powers  
5 of department; operation expense; refund of taxes adjudicated  
6 unconstitutionally collected.--

7           (6) Distribution of all proceeds under this part shall  
8 be as follows:

9           (f) The proceeds of all other taxes and fees imposed  
10 pursuant to this chapter shall be distributed as follows:

11           1. In any fiscal year, the greater of \$500 million,  
12 minus an amount equal to 4.6 percent of the proceeds of the  
13 taxes collected pursuant to chapter 201, or 5 percent of all  
14 other taxes and fees imposed pursuant to this chapter shall be  
15 deposited in monthly installments into the General Revenue  
16 Fund.

17           2. Two-tenths of one percent shall be transferred to  
18 the Solid Waste Management Trust Fund.

19           3. After the distribution under subparagraphs 1. and  
20 2., 9.653 percent of the amount remitted by a sales tax dealer  
21 located within a participating county pursuant to s. 218.61  
22 shall be transferred into the Local Government Half-cent Sales  
23 Tax Clearing Trust Fund.

24           4. After the distribution under subparagraphs 1., 2.,  
25 and 3., 0.054 percent shall be transferred to the Local  
26 Government Half-cent Sales Tax Clearing Trust Fund and  
27 distributed pursuant to s. 218.65.

28           5. After the distribution under subparagraphs 1., 2.,  
29 3., and 4., an amount equal to 20 percent of the total sales  
30 taxes before any refunds are disbursed, paid by qualified  
31 production companies, as reported to the Department of Revenue

1 under the provisions of s. 212.08(12)(a)2., shall be  
2 transferred to the Entertainment Industry Grant Program Trust  
3 Fund.

4 ~~6.5.~~ Of the remaining proceeds:

5 a. Beginning July 1, 1992, \$166,667 shall be  
6 distributed monthly by the department to each applicant that  
7 has been certified as a "facility for a new professional  
8 sports franchise" or a "facility for a retained professional  
9 sports franchise" pursuant to s. 288.1162 and \$41,667 shall be  
10 distributed monthly by the department to each applicant that  
11 has been certified as a "new spring training franchise  
12 facility" pursuant to s. 288.1162. Distributions shall begin  
13 60 days following such certification and shall continue for 30  
14 years. Nothing contained herein shall be construed to allow an  
15 applicant certified pursuant to s. 288.1162 to receive more in  
16 distributions than actually expended by the applicant for the  
17 public purposes provided for in s. 288.1162(7). However, a  
18 certified applicant shall receive distributions up to the  
19 maximum amount allowable and undistributed under this section  
20 for additional renovations and improvements to the facility  
21 for the franchise without additional certification.

22 b. Beginning 30 days after notice by the Office of  
23 Tourism, Trade, and Economic Development to the Department of  
24 Revenue that an applicant has been certified as the  
25 professional golf hall of fame pursuant to s. 288.1168 and is  
26 open to the public, \$166,667 shall be distributed monthly, for  
27 up to 300 months, to the applicant.

28 c. Beginning 30 days after notice by the Department of  
29 Commerce to the Department of Revenue that the applicant has  
30 been certified as the International Game Fish Association  
31 World Center facility pursuant to s. 288.1169, and the

1 facility is open to the public, \$83,333 shall be distributed  
2 monthly, for up to 180 months, to the applicant. This  
3 distribution is subject to reduction pursuant to s. 288.1169.

4 ~~7.6.~~ All other proceeds shall remain with the General  
5 Revenue Fund.

6 Section 17. Paragraph (o) is added to subsection (7)  
7 of s. 213.053, F.S., to read:

8 213.053 Confidentiality and information sharing.--

9 (7) Notwithstanding any other provision of this  
10 section, the department may provide:

11 (o) Information relative to the tax exemptions under  
12 ss. 212.031(1)(a)9., 212.06(1)(b), and 212.08(12)(a)2. and 3.  
13 to the Office of the Entertainment Industry Commissioner. The  
14 Department of Revenue shall provide the Office of the  
15 Entertainment Industry Commissioner with information in the  
16 aggregate on the number of refunds applied for, the number  
17 granted, the amount of production expenditures as provided in  
18 s. 212.08(12)(a)2., labor and wages information, and the  
19 amount of the refunds.

20  
21 Disclosure of information under this subsection shall be  
22 pursuant to a written agreement between the executive director  
23 and the agency. Such agencies, governmental or  
24 nongovernmental, shall be bound by the same requirements of  
25 confidentiality as the Department of Revenue. Breach of  
26 confidentiality is a misdemeanor of the first degree,  
27 punishable as provided by s. 775.082 or s. 775.083.

28 Section 18. Effective January 1, 1999, section  
29 212.0602, Florida Statutes, is amended to read:

30 212.0602 Education; limited exemption.--To facilitate  
31 investment in education and job training, there is also exempt

1 from the taxes levied under this chapter, subject to the  
2 provisions of this section, the purchase or lease of  
3 materials, equipment, and other items by any entity,  
4 institution, or organization that is primarily engaged in  
5 teaching students to perform any of the activities or services  
6 described in s. 212.031(1)(a)9., that conducts classes at a  
7 fixed location located in this state, that is licensed under  
8 chapter 246, and that has at least 500 enrolled students. Any  
9 entity, institution, or organization meeting the requirements  
10 of this section shall be deemed to qualify for the exemptions  
11 in ss. 212.031(1)(a)9. and 212.08~~(5)(f)~~ and (12), and to  
12 qualify for an exemption for its purchase or lease of  
13 materials, equipment, and other items used for education or  
14 demonstration of the school's curriculum. Nothing in this  
15 section shall preclude an entity described in this section  
16 from qualifying for any other exemption provided for in this  
17 chapter.

18 Section 19. Paragraph (e) of subsection (6) of section  
19 288.108, Florida Statutes, is amended to read:

20 288.108 High-impact business.--

21 (6) SELECTION AND DESIGNATION OF HIGH-IMPACT  
22 SECTORS.--

23 (e) The study and its findings and recommendations and  
24 the recommendations gathered from the sector-business network  
25 must be discussed and considered during at least one of the  
26 quarterly meetings required in s. 14.2015(2)(g)~~(h)~~.

27 Section 20. Subsection (7) of section 288.90152,  
28 Florida Statutes, is amended to read:

29 288.90152 Pilot matching grant program.--

30 (7) Upon completing all training funded under this  
31 pilot program, the Office of Tourism, Trade, and Economic

1 Development shall report on the outputs and outcomes for this  
2 program as part of the annual report prepared under s.  
3 14.2015(2)(f)~~(g)~~. Such report must include a recommendation on  
4 whether it would be sound public policy to continue or  
5 discontinue funding for the program.

6 Section 21. Effective January 1, 1999, paragraph (f)  
7 of subsection (5) of section 212.08, Florida Statutes, is  
8 repealed.

9 Section 22. Sections 288.051, 288.052, 288.053,  
10 288.054, 288.056, 288.057, 288.1228, and 288.12285, Florida  
11 Statutes, are repealed.

12 Section 23. Except as otherwise provided in this act,  
13 this act shall take effect upon becoming law.

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LEGISLATIVE SUMMARY

Creates the "Florida Entertainment Industry Growth Act."  
Defines terms for purposes of the act.

Creates the Entertainment Florida Council within the Office of Tourism, Trade, and Economic Development of the Executive Office of the Governor for the purpose of providing industry insight and expertise related to developing, promoting, and providing service to the state's entertainment industry and providing private sector supplemental financial support to the programs of the Office of the Entertainment Industry Commissioner, as created by the act. Provides for membership, terms, organization, and powers and duties of the council.

Creates the Office of Entertainment Industry Commissioner within the Office of Tourism, Trade, and Economic Development for the purpose of developing, promoting, and providing services to the state's entertainment industry. Provides procedure for the appointment of the Entertainment Industry Commissioner. Provides powers and duties of the office.

Requires the Office of Tourism, Trade, and Economic Development to adopt rules by which it may make specified expenditures for expenses incurred in connection with the performance of the duties of the Office of the Entertainment Industry Commissioner. Requires approval of such rules by the Comptroller. Requires an annual report. Authorizes the solicitation, acceptance, and use of specified goods and services by employees and representatives of the Office of the Entertainment Industry Commissioner relative to the performance of the duties of the office. Provides certain requirements with respect to claims for expenses. Provides a second-degree misdemeanor penalty for false or fraudulent claims, and provides for civil liability.

Creates the Florida Entertainment Industry Incentive Grant Program within the Office of the Entertainment Industry Commissioner for the purpose of encouraging and assisting entertainment industry producers to select Florida as a production location and to provide educational scholarships and training program development funds to state postsecondary educational institutions. Provides for the development of grant criteria. Provides for the administration and distribution of grant funds.

Redesignates the Florida Film and Television Investment Trust Fund as the Florida Entertainment Industry Incentive Grant Program Trust Fund. Provides for use of trust fund moneys for the award of grants by the Office of the Entertainment Industry Commissioner. Requires the

1 maintenance of a specified trust fund balance. Specifies  
2 funds from which initial grants may be awarded. Specifies  
sources from which the trust fund may receive moneys.

3  
4 Authorizes application for approval by the Office of the  
Entertainment Industry Commissioner as a qualified  
5 production company for purposes of receiving specified  
sales tax exemptions and refunds. Provides application  
6 procedure. Provides for revocation of a certificate of  
exemption. Provides a third-degree felony penalty for  
7 falsification or unauthorized use of an application for  
certificate of exemption. Establishes categories of  
8 qualification for a certificate of exemption. Provides  
duties of the Department of Revenue with respect to sales  
9 tax exemptions to qualified production companies.

10 Creates the Florida Entertainment Industry Model  
11 Permitting Task Force for the purpose of developing a  
model for uniform permits for use by state agencies and  
12 county and municipal governments.

13 Revises purposes of the Office of Tourism, Trade, and  
Economic Development of the Executive Office of the  
14 Governor with respect to the promotion of the  
entertainment industry within the state. Charges the  
15 Office of Tourism, Trade, and Economic Development with  
administrative oversight of the Office of the  
16 Entertainment Industry Commissioner.

17 Revises various provisions of the tax code as follows:  
18 1. Revises language with respect to property used  
as an integral part of the performance of qualified  
19 production services for purposes of the lease or rental  
of or license in real property.  
20 2. With respect to the tax on sales, use, and other  
transactions, revises language with respect to the  
21 exemption for fabrication labor used in the production of  
a qualified motion picture.  
22 3. Revises the partial exemption from the tax on  
sales, use, and other transactions for master tapes,  
23 records, films, or video tapes to include entertainment  
industry production services and equipment within the  
24 exemption. Sets the rate of the exemption at 30 percent  
of the gross receipts on all items and services subject  
25 to the sales tax by a qualified production company in  
connection with production activities in this state for  
26 which the company holds a valid certificate of exemption;  
and the gross receipts applicable to motion picture or  
27 video and sound recording equipment used as an integral  
part of production activities in this state by a  
28 qualified production company. Provides a limit on refund  
of taxes of \$100,000 per production. Provides for repeal  
29 of the exemptions on October 1, 2008, and for review of  
the exemptions by the Legislature prior to that date.  
30 4. Provides for the distribution of specified tax  
proceeds to the Entertainment Industry Grant Program  
31 Trust Fund.

5. Repeals the exemption from the tax on sales,

1 use, and other transactions for specified motion picture  
2 or video equipment, and specified sound recording  
equipment, effective January 1, 1999.

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4 Repeals various provisions of chapter 288, F.S., relating  
to the Florida Film and Television Investment Act and the  
5 Florida Film and Television Investment Board, to conform.

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