

Bill No. CS for SB 1564

Amendment No. ____

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11	Senator Kirkpatrick moved the following amendment:		
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13	Senate Amendment (with title amendment)		
14	On page 5, line 13, through page 7, line 25, delete		
15	those lines		
16			
17	and insert:		
18	Section 2. Paragraph (f) of subsection (5) of section		
19	212.08, Florida Statutes, 1998 Supplement, is amended to read:		
20	212.08 Sales, rental, use, consumption, distribution,		
21	and storage tax; specified exemptions.--The sale at retail,		
22	the rental, the use, the consumption, the distribution, and		
23	the storage to be used or consumed in this state of the		
24	following are hereby specifically exempt from the tax imposed		
25	by this chapter.		
26	(5) EXEMPTIONS; ACCOUNT OF USE.--		
27	(f) Motion picture or video equipment used in motion		
28	picture or television production activities and sound		
29	recording equipment used in the production of master tapes and		
30	master records; <u>certain machinery or equipment purchased or</u>		
31	<u>leased to produce, originate, or broadcast digital television</u>		

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1 signals.--

2 1. Motion picture or video equipment and sound
3 recording equipment purchased or leased for use in this state
4 in production activities is exempt from the tax imposed by
5 this chapter upon an affirmative showing by the purchaser or
6 lessee to the satisfaction of the department that the
7 equipment will be used for production activities.

8 2. There is exempt from the tax imposed by this
9 chapter all machinery or equipment purchased or leased in this
10 state for use by a television studio, television network,
11 television production company, or federally licensed
12 television station in the production, origination, or
13 broadcast of digital television signals.

14 3. The exemptions ~~exemption~~ provided by this paragraph
15 shall inure to the taxpayer only through a refund of
16 previously paid taxes. Notwithstanding the provisions of s.
17 212.095, such refund shall be made within 30 days of formal
18 application, which application may be made after the
19 completion of production activities or on a quarterly basis
20 with respect to the refund authorized under subparagraph 1.,
21 and on a quarterly basis with respect to the refund authorized
22 under subparagraph 2. Notwithstanding the provisions of
23 chapter 213, the department shall provide the Office of
24 Tourism, Trade, and Economic Development ~~Department of~~
25 ~~Commerce~~ with a copy of each refund application and the amount
26 of such refund, if any.

27 ~~4.2.~~ For the purpose of the exemption provided in
28 subparagraph 1.:

29 a. "Motion picture or video equipment" and "sound
30 recording equipment" includes only equipment meeting the
31 definition of "section 38 property" as defined in s.

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1 48(a)(1)(A) and (B)(i) of the Internal Revenue Code that is
2 used by the lessee or purchaser exclusively as an integral
3 part of production activities; however, motion picture or
4 video equipment and sound recording equipment does not include
5 supplies, tape, records, film, or video tape used in
6 productions or other similar items; vehicles or vessels; or
7 general office equipment not specifically suited to production
8 activities. In addition, the term does not include equipment
9 purchased or leased by television or radio broadcasting or
10 cable companies licensed by the Federal Communications
11 Commission.

12 b. "Production activities" means activities directed
13 toward the preparation of a:

14 (I) Master tape or master record embodying sound; or

15 (II) Motion picture or television production which is
16 produced for theatrical, commercial, advertising, or
17 educational purposes and utilizes live or animated actions or
18 a combination of live and animated actions. The motion picture
19 or television production shall be commercially produced for
20 sale or for showing on screens or broadcasting on television
21 and may be on film or video tape.

22 5. For the purpose of the exemption provided in
23 subparagraph 2., the term "machinery or equipment" means
24 machinery or equipment as described in 47 C.F.R., part 73, or
25 "section 38 property" as defined in s. 48(a)(1)(A) and (B)(i)
26 of the Internal Revenue Code, purchased or leased in this
27 state for use by a television studio, television network,
28 television production company, or federally licensed
29 television station in the production, origination, or
30 broadcast of digital television signals.

31 Section 3. This act shall take effect July 1, 1999.

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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 1, lines 11-15, delete those lines

4

5 and insert:

6 certain machinery or equipment purchased or
7 leased for use in the production, origination,
8 or broadcast of digital television signals;
9 defining the term "machinery or equipment" for
10 purposes of such exemption;

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