

Amendment No. 1 (for drafter's use only)

| | <u>Senate</u> | CHAMBER ACTION | <u>House</u> |
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ORIGINAL STAMP BELOW

Representative(s) Starks offered the following:

Amendment to Amendment (830481) (with title amendment)

On page 5, line 7 through page 7, line 17
remove from the amendment: All said lines

and insert in lieu thereof: Section 2. (1) Section
288.1258, Florida Statutes, is created to read:

288.1258 Entertainment industry qualified production
companies; application procedure; categories; duties of the
Department of Revenue; records and reports.--

(1) PRODUCTION COMPANIES AUTHORIZED TO APPLY.--

(a) Any production company engaged in this state in
the production of motion pictures, made-for-TV motion
pictures, television series, commercial advertising, music
videos, or music recordings may submit an application to the
Office of the Film Commissioner to be approved as a qualified
production company for the purpose of receiving a sales and
use tax certificate of exemption from the Department of
Revenue.

(b) For the purposes of this section, "qualified

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1 production company" means any production company that has
2 submitted a properly completed application to the Office of
3 the Film Commissioner and that is subsequently qualified by
4 that office.

5 (2) APPLICATION PROCEDURE.--

6 (a)1. The Office of the Film Commissioner shall
7 establish a process by which an entertainment industry
8 production company may be approved by the office as a
9 qualified production company and may receive a certificate of
10 exemption from the Department of Revenue for the sales and use
11 tax exemptions under ss. 212.031, 212.06, and 212.08.

12 2. Upon determination by the Office of the Film
13 Commissioner that a production company meets the established
14 approval criteria and qualifies for exemption, the Office of
15 the Film Commissioner shall forward the approved application
16 or application renewal or extension to the Department of
17 Revenue, which shall issue a certificate of exemption.

18 3. The Office of the Film Commissioner shall deny an
19 application or application for renewal or extension from a
20 production company if it determines that the production
21 company does not meet the established approval criteria.

22 (b) The Office of the Film Commissioner shall develop,
23 with the cooperation of the Department of Revenue and local
24 government entertainment industry promotion agencies, a
25 standardized application form for use in approving qualified
26 production companies.

27 1. The application form shall include, but not be
28 limited to, production-related information on employment,
29 proposed budgets, planned purchases of items exempted from
30 sales and use taxes under ss. 212.031, 212.06, and 212.08, a
31 signed affirmation from the applicant that any items purchased

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1 for which the applicant is seeking a tax exemption are
2 intended for use exclusively as an integral part of
3 entertainment industry preproduction, production, or
4 postproduction activities engaged in primarily in this state,
5 and a signed affirmation from the Office of the Film
6 Commissioner that the information on the application form has
7 been verified and is correct. In lieu of information on
8 projected employment, proposed budgets, or planned purchases
9 of exempted items, a production company seeking a 1-year
10 certificate of exemption may submit summary historical data on
11 employment, production budgets, and purchases of exempted
12 items related to production activities in this state. Any
13 information gathered from production companies for the
14 purposes of this section shall be considered confidential
15 taxpayer information and shall be disclosed only as provided
16 in s. 213.053.

17 2. The application form may be distributed to
18 applicants by the Office of the Film Commissioner or local
19 film commissions.

20 (c) All applications, renewals, and extensions for
21 designation as a qualified production company shall be
22 processed by the Office of the Film Commissioner.

23 (d) In the event that the Department of Revenue
24 determines that a production company no longer qualifies for a
25 certificate of exemption, or has used a certificate of
26 exemption for purposes other than those authorized by this
27 section and chapter 212, the Department of Revenue shall
28 revoke the certificate of exemption of that production
29 company, and any sales or use taxes exempted on items
30 purchased or leased by the production company during the time
31 such company did not qualify for a certificate of exemption or

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1 improperly used a certificate of exemption shall become
2 immediately due to the Department of Revenue, along with
3 interest and penalty as provided by s. 212.12. In addition to
4 the other penalties imposed by law, any person who knowingly
5 and willfully falsifies an application, or uses a certificate
6 of exemption for purposes other than those authorized by this
7 section and chapter 212, commits a felony of the third degree,
8 punishable as provided in s. 775.082, s. 775.083, and s.
9 775.084.

10 (3) CATEGORIES.--

11 (a)1. A production company may be qualified for
12 designation as a qualified production company for a period of
13 1 year if the company has operated a business in Florida at a
14 permanent address for a period of 12 consecutive months. Such
15 a qualified production company shall receive a single 1-year
16 certificate of exemption from the Department of Revenue for
17 the sales and use tax exemptions under ss. 212.031, 212.06,
18 and 212.08, which certificate shall expire 1 year after
19 issuance or upon the cessation of business operations in the
20 state, at which time the certificate shall be surrendered to
21 the Department of Revenue.

22 2. The Office of the Film Commissioner shall develop a
23 method by which a qualified production company may annually
24 renew a 1-year certificate of exemption for a period of up to
25 5 years without requiring the production company to resubmit a
26 new application during that 5-year period.

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

30 (b)1. A production company may be qualified for
31 designation as a qualified production company for a period of

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1 90 days. Such production company shall receive a single 90-day
2 certificate of exemption from the Department of Revenue for
3 the sales and use tax exemptions under ss. 212.031, 212.06,
4 and 212.08, which certificate shall expire 90 days after
5 issuance, with extensions contingent upon approval of the
6 Office of the Film Commissioner. The certificate shall be
7 surrendered to the Department of Revenue upon its expiration.

8 2. Any production company may submit a new application
9 for a 90-day certificate of exemption upon the expiration of
10 that company's certificate of exemption.

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

12 (a) The Department of Revenue shall issue a numbered
13 certificate of exemption to a qualified production company
14 within 5 working days of the receipt of a properly completed
15 and approved application, application renewal, or application
16 extension from the Office of the Film Commissioner.

17 (b) The Department of Revenue may promulgate such
18 rules and shall prescribe and publish such forms as may be
19 necessary to effectuate the purposes of this section or any of
20 the sales tax exemptions which are reasonably related to the
21 provisions of this section.

22 (c) The Department of Revenue is authorized to
23 establish audit procedures in accordance with the provisions
24 of ss. 212.12, 212.13, and 212.34 which relate to the sales
25 tax exemption provisions of this section.

26 (5) RELATIONSHIP OF TAX EXEMPTIONS TO INDUSTRY GROWTH;
27 REPORT TO THE LEGISLATURE.--The Office of the Film
28 Commissioner shall keep annual records from the information
29 provided on taxpayer applications for tax exemption
30 certificates beginning January 1, 2000. These records shall
31 reflect a percentage comparison of the annual amount of funds

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1 exempted to the estimated amount of funds expended in relation
2 to entertainment industry products. In addition, the office
3 shall maintain data showing annual growth in Florida-based
4 entertainment industry companies and entertainment industry
5 employment and wages. The Office of the Film Commissioner
6 shall report this information to the Legislature by no later
7 than December 1 of each year.

8 (2) This section shall take effect on the same date as
9 House Bill 985 or similar legislation creating the Office of
10 the Film Commissioner takes effect, if such legislation is
11 adopted in the same legislative session or an extension
12 thereof.

13 Section 3. (1) Paragraph (a) of subsection (1) of
14 section 212.031, Florida Statutes, 1998 Supplement, is amended
15 to read:

16 212.031 Lease or rental of or license in real
17 property.--

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

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

24 2. Used exclusively as dwelling units.

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

27 4. Recreational property or the common elements of a
28 condominium when subject to a lease between the developer or
29 owner thereof and the condominium association in its own right
30 or as agent for the owners of individual condominium units or
31 the owners of individual condominium units. However, only the

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1 lease payments on such property shall be exempt from the tax
2 imposed by this chapter, and any other use made by the owner
3 or the condominium association shall be fully taxable under
4 this chapter.

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

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

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

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

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

27 9. Property used as an integral part of the
28 performance of qualified production services. As used in this
29 subparagraph, the term "qualified production services" means
30 any activity or service performed directly in connection with
31 the production of a qualified motion picture, as defined in s.

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1 212.06(1)(b), and includes:

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

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

22 c. Property management services directly related to
23 property used in connection with the services described in
24 sub-subparagraphs a. and b.

25

26 This exemption will inure to the taxpayer upon presentation of
27 the certificate of exemption issued to the taxpayer under the
28 provisions of s. 288.1258.

29 10. Leased, subleased, or rented to a person providing
30 food and drink concessionaire services within the premises of
31 a movie theater, a business operated under a permit issued

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1 pursuant to chapter 550, or any publicly owned arena, sports
2 stadium, convention hall, exhibition hall, auditorium, or
3 recreational facility. A person providing retail
4 concessionaire services involving the sale of food and drink
5 or other tangible personal property within the premises of an
6 airport shall be subject to tax on the rental of real property
7 used for that purpose, but shall not be subject to the tax on
8 any license to use the property. For purposes of this
9 subparagraph, the term "sale" shall not include the leasing of
10 tangible personal property.

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

21 (2) This section shall take effect January 1, 2000, if
22 House Bill 985 or similar legislation creating the Office of
23 the Film Commissioner is adopted in the same legislative
24 session or an extension thereof.

25 Section 4. (1) Paragraph (b) of subsection (1) of
26 section 212.06, Florida Statutes, 1998 Supplement, is amended
27 to read:

28 212.06 Sales, storage, use tax; collectible from
29 dealers; "dealer" defined; dealers to collect from purchasers;
30 legislative intent as to scope of tax.--

31 (1)

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1 (b) Except as otherwise provided, any person who
2 manufactures, produces, compounds, processes, or fabricates in
3 any manner tangible personal property for his or her own use
4 shall pay a tax upon the cost of the product manufactured,
5 produced, compounded, processed, or fabricated without any
6 deduction therefrom on account of the cost of material used,
7 labor or service costs, or transportation charges,
8 notwithstanding the provisions of s. 212.02 defining "cost
9 price." However, the tax levied under this paragraph shall
10 not be imposed upon any person who manufactures or produces
11 electrical power or energy, steam energy, or other energy at a
12 single location, when such power or energy is used directly
13 and exclusively at such location, or at other locations if the
14 energy is transferred through facilities of the owner in the
15 operation of machinery or equipment that is used to
16 manufacture, process, compound, produce, fabricate, or prepare
17 for shipment tangible personal property for sale or to operate
18 pollution control equipment, maintenance equipment, or
19 monitoring or control equipment used in such operations. The
20 manufacture or production of electrical power or energy that
21 is used for space heating, lighting, office equipment, or
22 air-conditioning or any other nonmanufacturing, nonprocessing,
23 noncompounding, nonproducing, nonfabricating, or nonshipping
24 activity is taxable. Electrical power or energy consumed or
25 dissipated in the transmission or distribution of electrical
26 power or energy for resale is also not taxable. Fabrication
27 labor shall not be taxable when a person is using his or her
28 own equipment and personnel, for his or her own account, as a
29 producer, subproducer, or coproducer of a qualified motion
30 picture. For purposes of this chapter, the term "qualified
31 motion picture" means all or any part of a series of related

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1 images, either on film, tape, or other embodiment, including,
2 but not limited to, all items comprising part of the original
3 work and film-related products derived therefrom as well as
4 duplicates and prints thereof and all sound recordings created
5 to accompany a motion picture, which is produced, adapted, or
6 altered for exploitation in, on, or through any medium or
7 device and at any location, primarily for entertainment,
8 commercial, industrial, or educational purposes. This
9 exemption for fabrication labor associated with production of
10 a qualified motion picture will inure to the taxpayer upon
11 presentation of the certificate of exemption issued to the
12 taxpayer under the provisions of s. 288.1258. A person who
13 manufactures factory-built buildings for his or her own use in
14 the performance of contracts for the construction or
15 improvement of real property shall pay a tax only upon the
16 person's cost price of items used in the manufacture of such
17 buildings.

18 (2) This section shall take effect January 1, 2000, if
19 House Bill 985 or similar legislation creating the Office of
20 the Film Commissioner is adopted in the same legislative
21 session or an extension thereof.

22 Section 5. (1) Section 212.0602, Florida Statutes,
23 is amended to read.

24 212.0602 Education; limited exemption.--To facilitate
25 investment in education and job training, there is also exempt
26 from the taxes levied under this chapter, subject to the
27 provisions of this section, the purchase or lease of
28 materials, equipment, and other items or the license in or
29 lease of real property by any entity, institution, or
30 organization that is primarily engaged in teaching students to
31 perform any of the activities or services described in s.

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

13 (2) This section shall take effect January 1, 2000, if
14 House Bill 985 or similar legislation creating the Office of
15 the Film Commissioner is adopted in the same legislative
16 session or an extension thereof.

17 Section 6. (1) Paragraph (f) of subsection (5) is
18 amended and paragraph (m) is added to said subsection of
19 section 212.08, Florida Statutes, 1998 Supplement, and
20 subsection (12) of said section is amended to read:

21 212.08 Sales, rental, use, consumption, distribution,
22 and storage tax; specified exemptions.--The sale at retail,
23 the rental, the use, the consumption, the distribution, and
24 the storage to be used or consumed in this state of the
25 following are hereby specifically exempt from the tax imposed
26 by this chapter.

27 (5) EXEMPTIONS; ACCOUNT OF USE.--

28 (f) Motion picture or video equipment used in motion
29 picture or television production activities and sound
30 recording equipment used in the production of master tapes and
31 master records.--

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1 1. Motion picture or video equipment and sound
2 recording equipment purchased or leased for use in this state
3 in production activities is exempt from the tax imposed by
4 this chapter ~~upon an affirmative showing by the purchaser or~~
5 ~~lessee to the satisfaction of the department that the~~
6 ~~equipment will be used for production activities.~~ The
7 exemption provided by this paragraph shall inure to the
8 taxpayer upon presentation of the certificate of exemption
9 issued to the taxpayer under the provisions of s. 288.1258.
10 ~~only through a refund of previously paid taxes.~~
11 ~~Notwithstanding the provisions of s. 212.095, such refund~~
12 ~~shall be made within 30 days of formal application, which~~
13 ~~application may be made after the completion of production~~
14 ~~activities or on a quarterly basis. Notwithstanding the~~
15 ~~provisions of chapter 213, the department shall provide the~~
16 ~~Department of Commerce with a copy of each refund application~~
17 ~~and the amount of such refund, if any.~~

18 2. For the purpose of the exemption provided in
19 subparagraph 1.:

20 a. "Motion picture or video equipment" and "sound
21 recording equipment" includes only equipment meeting the
22 definition of "section 38 property" as defined in s.
23 48(a)(1)(A) and (B)(i) of the Internal Revenue Code that is
24 used by the lessee or purchaser exclusively as an integral
25 part of production activities; however, motion picture or
26 video equipment and sound recording equipment does not include
27 supplies, tape, records, film, or video tape used in
28 productions or other similar items; vehicles or vessels; or
29 general office equipment not specifically suited to production
30 activities. In addition, the term does not include equipment
31 purchased or leased by television or radio broadcasting or

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1 cable companies licensed by the Federal Communications
2 Commission.

3 b. "Production activities" means activities directed
4 toward the preparation of a:

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

6 (II) Motion picture or television production which is
7 produced for theatrical, commercial, advertising, or
8 educational purposes and utilizes live or animated actions or
9 a combination of live and animated actions. The motion picture
10 or television production shall be commercially produced for
11 sale or for showing on screens or broadcasting on television
12 and may be on film or video tape.

13 (m) Property purchased or leased to produce, transmit,
14 receive, or redistribute digital television signals.--

15 1. There is exempt from the tax imposed by this
16 chapter all machinery or equipment purchased or leased in this
17 state for use by a television studio, television network,
18 television production company, or federally licensed
19 television station in the production, origination, broadcast,
20 transmission, receipt, or redistribution of digital television
21 signals.

22 2. The exemption provided by this paragraph shall
23 inure to the taxpayer only through a refund of previously paid
24 taxes. Notwithstanding the provisions of s. 212.095, such
25 refund shall be made within 30 days of formal application,
26 which application may be made after the completion of
27 production activities or on a quarterly basis.

28 Notwithstanding the provisions of chapter 213, the department
29 shall provide the Department of Commerce with a copy of each
30 refund application and the amount of such refund, if any.

31 3. For the purpose of the exemption provided in this

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1 paragraph, "machinery and equipment" means machinery or
2 equipment as described in 47 C.F.R., part 73, and "section 38
3 property" as defined in s. 48(a)(1)(A) and (B)(i) of the
4 Internal Revenue Code, purchased or leased in this state for
5 use by a television studio, television network, television
6 production company, or federally licensed television station
7 in the production, origination, broadcast, transmission,
8 receipt, or redistribution of digital television signals.

9 (12) PARTIAL EXEMPTION; MASTER TAPES, RECORDS, FILMS,
10 OR VIDEO TAPES.--

11 (a) There are exempt from the taxes imposed by this
12 chapter the gross receipts from the sale or lease of, and the
13 storage, use, or other consumption in this state of, master
14 tapes or master records embodying sound, or master films or
15 master video tapes; except that amounts paid to recording
16 studios or motion picture or television studios for the
17 tangible elements of such master tapes, records, films, or
18 video tapes are taxable as otherwise provided in this chapter.
19 This exemption will inure to the taxpayer upon presentation of
20 the certificate of exemption issued to the taxpayer under the
21 provisions of s. 288.1258.

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

23 1. "Amounts paid for the tangible elements" does not
24 include any amounts paid for the copyrightable, artistic, or
25 other intangible elements of such master tapes, records,
26 films, or video tapes, whether designated as royalties or
27 otherwise, including, but not limited to, services rendered in
28 producing, fabricating, processing, or imprinting tangible
29 personal property or any other services or production expenses
30 in connection therewith which may otherwise be construed as
31 constituting a "sale" under s. 212.02.

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1 2. "Master films or master video tapes" means films or
2 video tapes utilized by the motion picture and television
3 production industries in making visual images for
4 reproduction.

5 3. "Master tapes or master records embodying sound"
6 means tapes, records, and other devices utilized by the
7 recording industry in making recordings embodying sound.

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

15 5. "Recording studio" means a place where, by means of
16 mechanical or electronic devices, voices, music, or other
17 sounds are transmitted to tapes, records, or other devices
18 capable of reproducing sound.

19 6. "Recording industry" means any person engaged in an
20 occupation or business of making recordings embodying sound
21 for a livelihood or for a profit.

22 7. "Motion picture or television production industry"
23 means any person engaged in an occupation or business for a
24 livelihood or for profit of making visual motion picture or
25 television visual images for showing on screen or television
26 for theatrical, commercial, advertising, or educational
27 purposes.

28 (2) This section shall take effect January 1, 2000, if
29 House Bill 985 or similar legislation creating the Office of
30 the Film Commissioner is adopted in the same legislative
31 session or an extension thereof except that paragraph (m) that

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1 is added to subsection (5) of section 212.08 shall take effect
2 upon this act becoming a law.

3 Section 7. (1) Paragraph (s) is added to subsection
4 (7) of section 213.053, Florida Statutes, 1998 Supplement, to
5 read:

6 213.053 Confidentiality and information sharing.--

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

9 (s) Information relative to the tax exemptions under
10 ss. 212.031, 212.06, and 212.08 for those persons qualified
11 under s. 288.1258 to the Office of the Film Commissioner. The
12 Department of Revenue shall provide the Office of the Film
13 Commissioner with information in the aggregate.

14
15 Disclosure of information under this subsection shall be
16 pursuant to a written agreement between the executive director
17 and the agency. Such agencies, governmental or
18 nongovernmental, shall be bound by the same requirements of
19 confidentiality as the Department of Revenue. Breach of
20 confidentiality is a misdemeanor of the first degree,
21 punishable as provided by s. 775.082 or s. 775.083.

22 (2) This section shall take effect on the same date as
23 House Bill 985 or similar legislation creating the Office of
24 the Film Commissioner takes effect, if such legislation is
25 adopted in the same legislative session or an extension
26 thereof.

27 Section 8. Except as otherwise provided, this act
28 shall take effect upon becoming a law.

29
30
31

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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 8, lines 3 through 11 of the amendment
4 remove: Said lines

5

6 and insert in lieu thereof:

7 providing for a report; creating s. 288.1258,
8 F.S.; authorizing entertainment industry
9 production companies to apply for approval by
10 the Office of the Film Commissioner as a
11 qualified production company for the purpose of
12 receiving sales tax exemptions; directing the
13 office to develop application procedures;
14 providing for denial and revocation of a
15 certificate of exemption; providing a penalty
16 for falsification of an application or
17 unauthorized use of a certificate of exemption;
18 providing categories of qualification for a
19 certificate of exemption; providing duties of
20 the Department of Revenue with respect to
21 issuance of a certificate of exemption for
22 qualified production companies; requiring the
23 Office of the Film Commissioner to keep
24 specified records; requiring an annual report
25 to the Legislature; amending s. 212.031, F.S.,
26 relating to the tax on the lease or rental of
27 or license in real property; providing that the
28 exemption for property used as an integral part
29 of the performance of qualified production
30 services inures to the taxpayer upon
31 presentation of a certificate of exemption

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1 issued under s. 288.1258, F.S.; amending s.
2 212.06, F.S.; providing that the exemption for
3 fabrication labor used in the production of a
4 qualified motion picture inures to the taxpayer
5 upon presentation of a certificate of exemption
6 issued under s. 288.1258, F.S.; amending s.
7 212.0602, F.S., which exempts the purchase or
8 lease of materials, equipment, and other items
9 by specified educational entities,
10 institutions, or organizations under certain
11 limited circumstances; expanding the exemption
12 to include the license in or lease of real
13 property by, and support operations of, such
14 educational institutions; amending s. 212.08,
15 F.S.; providing that the exemption for certain
16 motion picture or video equipment and sound
17 recording equipment shall be a point of sale
18 exemption rather than by refund; providing that
19 the exemption inures to the taxpayer upon
20 presentation of a certificate of exemption
21 issued under s. 288.1258, F.S.; providing that
22 the partial exemption for master tapes,
23 records, films, or video tapes inures to the
24 taxpayer upon presentation of a certificate of
25 exemption issued under s. 288.1258, F.S.;
26 amending s. 213.053, F.S.; authorizing the
27 Department of Revenue to share certain
28 information with the Office of the Film
29 Commissioner; providing contingent effective
30 dates.
31