

By Senator Kirkpatrick

5-612-00

1                                   A bill to be entitled  
2           An act relating to entertainment industry  
3           incentives; creating s. 288.1258, F.S.;  
4           authorizing entertainment industry production  
5           companies to apply for approval by the Office  
6           of the Film Commissioner as a qualified  
7           production company for the purpose of receiving  
8           sales tax exemptions; directing the office to  
9           develop application procedures; providing for  
10          denial and revocation of a certificate of  
11          exemption; providing a penalty for  
12          falsification of an application or unauthorized  
13          use of a certificate of exemption; providing  
14          categories of qualification for a certificate  
15          of exemption; providing duties of the  
16          Department of Revenue with respect to issuance  
17          of a certificate of exemption for qualified  
18          production companies; requiring the Office of  
19          the Film Commissioner to keep specified  
20          records; requiring an annual report to the  
21          Legislature; amending s. 212.031, F.S.,  
22          relating to the tax on the lease or rental of  
23          or license in real property; providing that the  
24          exemption for property used as an integral part  
25          of the performance of qualified production  
26          services inures to the taxpayer upon  
27          presentation of a certificate of exemption  
28          issued under s. 288.1258, F.S.; amending s.  
29          212.06, F.S.; providing that the exemption for  
30          fabrication labor used in the production of a  
31          qualified motion picture inures to the taxpayer

1           upon presentation of a certificate of exemption  
2           issued under s. 288.1258, F.S.; amending s.  
3           212.08, F.S.; providing that the exemption for  
4           certain motion picture or video equipment and  
5           sound recording equipment shall be a point of  
6           sale exemption rather than by refund; providing  
7           that the exemption inures to the taxpayer upon  
8           presentation of a certificate of exemption  
9           issued under s. 288.1258, F.S.; providing that  
10          the partial exemption for master tapes,  
11          records, films, or video tapes inures to the  
12          taxpayer upon presentation of a certificate of  
13          exemption issued under s. 288.1258, F.S.;  
14          amending s. 213.053, F.S.; authorizing the  
15          Department of Revenue to share certain  
16          information with the Office of the Film  
17          Commissioner; providing an effective date.

18  
19 Be It Enacted by the Legislature of the State of Florida:

20  
21           Section 1. Section 288.1258, Florida Statutes, is  
22          created to read:

23           288.1258 Entertainment industry qualified production  
24          companies; application procedure; categories; duties of the  
25          Department of Revenue; records and reports.--

26           (1) PRODUCTION COMPANIES AUTHORIZED TO APPLY.--

27           (a) Any production company engaged in this state in  
28          the production of motion pictures, made-for-TV motion  
29          pictures, television series, commercial advertising, music  
30          videos, or music recordings may submit an application to the  
31          Office of the Film Commissioner to be approved as a qualified

1 production company for the purpose of receiving a sales and  
2 use tax certificate of exemption from the Department of  
3 Revenue.

4 (b) As used in this section, the term, "qualified  
5 production company" means any production company that has  
6 submitted a properly completed application to the Office of  
7 the Film Commissioner and that is subsequently found to be  
8 qualified by that office.

9 (2) APPLICATION PROCEDURE.--

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

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

22 3. The Office of the Film Commissioner shall deny an  
23 application or an application for renewal or extension from a  
24 production company if it finds that the production company  
25 does not meet the established approval criteria.

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

31

1           1. The application form must include, without  
2 limitation, production-related information on employment,  
3 proposed budgets, planned purchases of items exempted from  
4 sales and use taxes under ss. 212.031, 212.06, and 212.08, a  
5 signed affirmation from the applicant that any items purchased  
6 for which the applicant is seeking a tax exemption are  
7 intended for use exclusively as an integral part of  
8 entertainment industry preproduction, production, or  
9 postproduction activities engaged in primarily in this state,  
10 and a signed affirmation from the Office of the Film  
11 Commissioner that the information on the application form has  
12 been verified and is correct. In lieu of information on  
13 projected employment, proposed budgets, or planned purchases  
14 of exempted items, a production company seeking a 1-year  
15 certificate of exemption may submit summary historical data  
16 concerning employment, production budgets, and purchases of  
17 exempted items related to production activities in this state.

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

21           (c) The Office of the Film Commissioner shall process  
22 all applications, renewals, and extensions for designation as  
23 a qualified production company.

24           (d) If the Department of Revenue finds that a  
25 production company no longer qualifies for a certificate of  
26 exemption or has used a certificate of exemption for purposes  
27 other than those authorized by this section and chapter 212,  
28 the Department of Revenue shall revoke the certificate of  
29 exemption of the company, and any sales or use taxes exempted  
30 on items purchased or leased by the production company while  
31 the company was not qualified for a certificate of exemption

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

1 90 days. The 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 its  
5 issuance, with extensions contingent upon approval of the  
6 Office of the Film Commissioner. The certificate must 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 its 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 after receiving a properly completed and  
15 approved application, application renewal, or application  
16 extension from the Office of the Film Commissioner.

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

22 (c) The Department of Revenue may establish audit  
23 procedures in accordance with the provisions of ss. 212.12 and  
24 212.13 which relate to the sales tax exemption provisions of  
25 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, 2001. These records must  
31 indicate a percentage comparison of the annual amount of funds

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 December 1  
7 of each year.

8 Section 2. Paragraph (a) of subsection (1) of section  
9 212.031, Florida Statutes, is amended to read:

10 212.031 Lease or rental of or license in real  
11 property.--

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

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

18 2. Used exclusively as dwelling units.

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

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

30 5. A public or private street or right-of-way and  
31 poles, conduits, fixtures, and similar improvements located on

1 such streets or rights-of-way, occupied or used by a utility  
2 or franchised cable television company for utility or  
3 communications or television purposes. For purposes of this  
4 subparagraph, the term "utility" means any person providing  
5 utility services as defined in s. 203.012. This exception also  
6 applies to property, excluding buildings, wherever located, on  
7 which antennas, cables, adjacent accessory structures, or  
8 adjacent accessory equipment used in the provision of  
9 cellular, enhanced specialized mobile radio, or personal  
10 communications services are placed.

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

13           7. Property used at an airport exclusively for the  
14 purpose of aircraft landing or aircraft taxiing or property  
15 used by an airline for the purpose of loading or unloading  
16 passengers or property onto or from aircraft or for fueling  
17 aircraft.

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

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

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1           9. Property used as an integral part of the  
2 performance of qualified production services. As used in this  
3 subparagraph, the term "qualified production services" means  
4 any activity or service performed directly in connection with  
5 the production of a qualified motion picture, as defined in s.  
6 212.06(1)(b), and includes:

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

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

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

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1 The exemption provided in this subparagraph will inure to the  
2 taxpayer upon presentation of the certificate of exemption  
3 issued to the taxpayer under s. 288.1258.

4       10. Leased, subleased, licensed, or rented to a person  
5 providing food and drink concessionaire services within the  
6 premises of a convention hall, exhibition hall, auditorium,  
7 stadium, theater, arena, civic center, performing arts center,  
8 recreational facility, or any business operated under a permit  
9 issued pursuant to chapter 550. A person providing retail  
10 concessionaire services involving the sale of food and drink  
11 or other tangible personal property within the premises of an  
12 airport shall be subject to tax on the rental of real property  
13 used for that purpose, but shall not be subject to the tax on  
14 any license to use the property. For purposes of this  
15 subparagraph, the term "sale" shall not include the leasing of  
16 tangible personal property.

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

27       Section 3. Paragraph (b) of subsection (1) of section  
28 212.06, Florida Statutes, is amended to read:

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

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

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

18 Section 4. Paragraph (f) of subsection (5) and  
19 subsection (12) of section 212.08, Florida Statutes, are  
20 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.--

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 will ~~shall~~ inure to the  
8 taxpayer upon presentation of the certificate of exemption  
9 issued to the taxpayer under s. 288.1258.~~only through a~~  
10 ~~refund of previously paid taxes. Notwithstanding the~~  
11 ~~provisions of s. 212.095, such refund shall be made within 30~~  
12 ~~days of formal application, which application may be made~~  
13 ~~after the completion of production activities or on a~~  
14 ~~quarterly basis. Notwithstanding the provisions of chapter~~  
15 ~~213, the department shall provide the Department of Commerce~~  
16 ~~with a copy of each refund application and the amount of such~~  
17 ~~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 includes ~~does not include~~  
31 equipment purchased or leased by television or radio

1 broadcasting or cable companies licensed by the Federal  
2 Communications 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 (12) PARTIAL EXEMPTION; MASTER TAPES, RECORDS, FILMS,  
14 OR VIDEO TAPES.--

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

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

27 1. "Amounts paid for the tangible elements" does not  
28 include any amounts paid for the copyrightable, artistic, or  
29 other intangible elements of such master tapes, records,  
30 films, or video tapes, whether designated as royalties or  
31 otherwise, including, but not limited to, services rendered in

1 producing, fabricating, processing, or imprinting tangible  
2 personal property or any other services or production expenses  
3 in connection therewith which may otherwise be construed as  
4 constituting a "sale" under s. 212.02.

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

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

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

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

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

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

1           Section 5. Subsection (7) of section 213.053, Florida  
2 Statutes, is amended to read:

3           213.053 Confidentiality and information sharing.--

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

6           (a) Information relative to chapter 211, chapter 376,  
7 or chapter 377 to the proper state agency in the conduct of  
8 its official duties.

9           (b) Names, addresses, and dates of commencement of  
10 business activities of corporations to the Division of  
11 Corporations of the Department of State in the conduct of its  
12 official duties.

13           (c) Information relative to chapter 212 and chapters  
14 561 through 568 to the Division of Alcoholic Beverages and  
15 Tobacco of the Department of Business and Professional  
16 Regulation in the conduct of its official duties.

17           (d) Names, addresses, and sales tax registration  
18 information to the Division of Hotels and Restaurants of the  
19 Department of Business and Professional Regulation in the  
20 conduct of its official duties.

21           (e) Names, addresses, taxpayer identification numbers,  
22 and outstanding tax liabilities to the Department of the  
23 Lottery and the Department of Banking and Finance in the  
24 conduct of their official duties.

25           (f) State tax information to the Nexus Program of the  
26 Multistate Tax Commission pursuant to any formal agreement for  
27 the exchange of mutual information between the department and  
28 the commission.

29           (g) Tax information to principals, and their  
30 designees, of the Revenue Estimating Conference for the  
31 purpose of developing official revenue estimates.



1           (h) Names and addresses of persons paying taxes  
2 pursuant to part IV of chapter 206 to the Department of  
3 Environmental Protection in the conduct of its official  
4 duties.

5           (i) Information relative to chapters 212 and 326 to  
6 the Division of Florida Land Sales, Condominiums, and Mobile  
7 Homes of the Department of Business and Professional  
8 Regulation in the conduct of its official duties.

9           (j) Information authorized pursuant to s. 213.0535 to  
10 eligible participants in the Registration Information Sharing  
11 and Exchange Program.

12           (k) Payment information relative to chapters 199, 201,  
13 212, 220, and 221 to the Office of Tourism, Trade, and  
14 Economic Development in its administration of the tax refund  
15 program for qualified defense contractors authorized by s.  
16 288.1045 and the tax refund program for qualified target  
17 industry businesses authorized by s. 288.106.

18           (l) Information relative to chapter 212 to the Office  
19 of Agriculture Law Enforcement of the Department of  
20 Agriculture and Consumer Services in the conduct of the Bill  
21 of Lading Program. This information is limited to the business  
22 name and whether the business is in compliance with chapter  
23 212.

24           (m) Information relative to chapter 198 to the Agency  
25 for Health Care Administration in the conduct of its official  
26 business relating to ss. 409.901-409.910.

27           (n) Information contained in returns, reports,  
28 accounts, or declarations to the Board of Accountancy in  
29 connection with a disciplinary proceeding conducted pursuant  
30 to chapter 473 when related to a certified public accountant  
31 participating in the certified audits project, or to the court

1 in connection with a civil proceeding brought by the  
2 department relating to a claim for recovery of taxes due to  
3 negligence on the part of a certified public accountant  
4 participating in the certified audits project. In any  
5 judicial proceeding brought by the department, upon motion for  
6 protective order, the court shall limit disclosure of tax  
7 information when necessary to effectuate the purposes of this  
8 section. This paragraph is repealed on July 1, 2002.

9 (o) Information relative to ss. 376.70 and 376.75 to  
10 the Department of Environmental Protection in the conduct of  
11 its official business and to the facility owner, facility  
12 operator, and real property owners as defined in s. 376.301.

13 (p) Information relative to ss. 199.1055, 220.1845,  
14 and 376.30781 to the Department of Environmental Protection in  
15 the conduct of its official business.

16 (q) Names, addresses, and sales tax registration  
17 information to the Division of Consumer Services of the  
18 Department of Agriculture and Consumer Services in the conduct  
19 of its official duties.

20 (r) Information relative to the tax exemptions under  
21 ss. 212.031, 212.06, and 212.08 for those persons qualified  
22 under s. 288.1258 to the Office of the Film Commissioner. The  
23 Department of Revenue shall provide the Office of the Film  
24 Commissioner with information in the aggregate.

25  
26 Disclosure of information under this subsection must ~~shall~~ be  
27 pursuant to a written agreement between the executive director  
28 and the agency. Such agencies, governmental or  
29 nongovernmental, remain ~~shall be~~ bound by the same  
30 requirements of confidentiality as the Department of Revenue.  
31

1 Breach of confidentiality is a misdemeanor of the first  
2 degree, punishable as provided by s. 775.082 or s. 775.083.

3 Section 6. This act shall take effect January 1, 2001.

4  
5 \*\*\*\*\*

6 LEGISLATIVE SUMMARY

7 Authorizes entertainment industry production companies to  
8 apply to the Office of the Film Commissioner for approval  
9 to receive a sales tax exemption certificate for purposes  
10 of the exemptions for property used as an integral part  
11 of the performance of qualified production services,  
12 fabrication labor used in the production of a qualified  
13 motion picture, certain motion picture or video equipment  
14 and sound recording equipment, and master tapes, records,  
15 films, and video tapes. Directs the office to establish a  
16 standard application form and approval procedures.  
17 Directs the Department of Revenue to issue an exemption  
18 certificate upon receipt of an application approved by  
19 the office. Specifies periods for which such exemption  
20 certificates are valid and provides for renewal. Provides  
21 a penalty for falsifying an application or misuse of a  
22 certificate.

23 Specifies that such exemptions will inure to the taxpayer  
24 upon presentation of the exemption certificate, and  
25 removes provisions which specify that the exemption for  
26 certain motion picture or video equipment and sound  
27 recording equipment inures only through a refund.