

By Representative Allen

1 A bill to be entitled
2 An act relating to the entertainment industry;
3 amending s. 288.1251, F.S.; renaming the Office
4 of the Film Commissioner as the Office of Film
5 and Entertainment; renaming the Film
6 Commissioner as the Commissioner of Film and
7 Entertainment; authorizing receipt and
8 expenditure of certain grants and donations;
9 requiring such funds to be deposited in the
10 Grants and Donations Trust Fund of the
11 Executive Office of the Governor; amending s.
12 288.1252, F.S.; renaming the Florida Film
13 Advisory Council as the Florida Film and
14 Entertainment Advisory Council; adding the
15 executive director of Workforce Florida, Inc.,
16 as an ex officio, nonvoting member of the
17 council; requiring the council chair to be
18 elected from its appointed membership; amending
19 ss. 212.097 and 212.098, F.S.; expanding the
20 definition of "eligible business" under the
21 Urban High-Crime Area Job Tax Credit Program
22 and the Rural Job Tax Credit Program to include
23 certain businesses involved in motion picture
24 production and allied services; amending ss.
25 14.2015, 213.053, 288.1253, and 288.1258, F.S.;
26 conforming language to changes made by the act;
27 providing an effective date.

28
29 Be It Enacted by the Legislature of the State of Florida:
30
31

1 Section 1. Paragraphs (h) and (i) of subsection (2)
2 and subsection (7) of section 14.2015, Florida Statutes, are
3 amended to read:

4 14.2015 Office of Tourism, Trade, and Economic
5 Development; creation; powers and duties.--

6 (2) The purpose of the Office of Tourism, Trade, and
7 Economic Development is to assist the Governor in working with
8 the Legislature, state agencies, business leaders, and
9 economic development professionals to formulate and implement
10 coherent and consistent policies and strategies designed to
11 provide economic opportunities for all Floridians. To
12 accomplish such purposes, the Office of Tourism, Trade, and
13 Economic Development shall:

14 (h) Provide administrative oversight for the Office of
15 ~~the Film and Entertainment Commissioner~~, created under s.
16 288.1251, to develop, promote, and provide services to the
17 state's entertainment industry and to administratively house
18 the Florida Film and Entertainment Advisory Council created
19 under s. 288.1252.

20 (i) Prepare and submit as a separate budget entity a
21 unified budget request for tourism, trade, and economic
22 development in accordance with chapter 216 for, and in
23 conjunction with, Enterprise Florida, Inc., and its boards,
24 the Florida Commission on Tourism and its direct-support
25 organization, the Florida Black Business Investment Board, the
26 Office of ~~the Film and Entertainment Commissioner~~, and the
27 direct-support organization created to promote the sports
28 industry.

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

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

12 Section 2. Paragraph (a) of subsection (1) of section
13 212.097, Florida Statutes, is amended to read:

14 212.097 Urban High-Crime Area Job Tax Credit
15 Program.--

16 (1) As used in this section, the term:

17 (a) "Eligible business" means any sole proprietorship,
18 firm, partnership, or corporation that is located in a
19 qualified county and is predominantly engaged in, or is
20 headquarters for a business predominantly engaged in,
21 activities usually provided for consideration by firms
22 classified within the following standard industrial
23 classifications: SIC 01-SIC 09 (agriculture, forestry, and
24 fishing); SIC 20-SIC 39 (manufacturing); SIC 52-SIC 57 and SIC
25 59 (retail); SIC 422 (public warehousing and storage); SIC 70
26 (hotels and other lodging places); SIC 7391 (research and
27 development); SIC 781 (motion picture production and allied
28 services); SIC 7992 (public golf courses); and SIC 7996
29 (amusement parks). A call center or similar customer service
30 operation that services a multistate market or international
31 market is also an eligible business. In addition, the Office

1 of Tourism, Trade, and Economic Development may, as part of
2 its final budget request submitted pursuant to s. 216.023,
3 recommend additions to or deletions from the list of standard
4 industrial classifications used to determine an eligible
5 business, and the Legislature may implement such
6 recommendations. Excluded from eligible receipts are receipts
7 from retail sales, except such receipts for SIC 52-SIC 57 and
8 SIC 59 (retail) hotels and other lodging places classified in
9 SIC 70, public golf courses in SIC 7992, and amusement parks
10 in SIC 7996. For purposes of this paragraph, the term
11 "predominantly" means that more than 50 percent of the
12 business's gross receipts from all sources is generated by
13 those activities usually provided for consideration by firms
14 in the specified standard industrial classification. The
15 determination of whether the business is located in a
16 qualified high-crime area and the tier ranking of that area
17 must be based on the date of application for the credit under
18 this section. Commonly owned and controlled entities are to be
19 considered a single business entity.

20 Section 3. Paragraph (a) of subsection (1) of section
21 212.098, Florida Statutes, is amended to read:

22 212.098 Rural Job Tax Credit Program.--

23 (1) As used in this section, the term:

24 (a) "Eligible business" means any sole proprietorship,
25 firm, partnership, or corporation that is located in a
26 qualified county and is predominantly engaged in, or is
27 headquarters for a business predominantly engaged in,
28 activities usually provided for consideration by firms
29 classified within the following standard industrial
30 classifications: SIC 01-SIC 09 (agriculture, forestry, and
31 fishing); SIC 20-SIC 39 (manufacturing); SIC 422 (public

1 warehousing and storage); SIC 70 (hotels and other lodging
2 places); SIC 7391 (research and development); SIC 781 (motion
3 picture production and allied services); SIC 7992 (public golf
4 courses); and SIC 7996 (amusement parks). A call center or
5 similar customer service operation that services a multistate
6 market or an international market is also an eligible
7 business. In addition, the Office of Tourism, Trade, and
8 Economic Development may, as part of its final budget request
9 submitted pursuant to s. 216.023, recommend additions to or
10 deletions from the list of standard industrial classifications
11 used to determine an eligible business, and the Legislature
12 may implement such recommendations. Excluded from eligible
13 receipts are receipts from retail sales, except such receipts
14 for hotels and other lodging places classified in SIC 70,
15 public golf courses in SIC 7992, and amusement parks in SIC
16 7996. For purposes of this paragraph, the term
17 "predominantly" means that more than 50 percent of the
18 business's gross receipts from all sources is generated by
19 those activities usually provided for consideration by firms
20 in the specified standard industrial classification. The
21 determination of whether the business is located in a
22 qualified county and the tier ranking of that county must be
23 based on the date of application for the credit under this
24 section. Commonly owned and controlled entities are to be
25 considered a single business entity.

26 Section 4. Paragraph (t) of subsection (7) of section
27 213.053, Florida Statutes, is amended to read:

28 213.053 Confidentiality and information sharing.--

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

31

1 (t) Information relative to the tax exemptions under
2 ss. 212.031, 212.06, and 212.08 for those persons qualified
3 under s. 288.1258 to the Office of ~~the Film and Entertainment~~
4 ~~Commissioner~~. The Department of Revenue shall provide the
5 Office of ~~the Film and Entertainment Commissioner~~ with
6 information in the aggregate.

7
8 Disclosure of information under this subsection shall be
9 pursuant to a written agreement between the executive director
10 and the agency. Such agencies, governmental or
11 nongovernmental, shall be bound by the same requirements of
12 confidentiality as the Department of Revenue. Breach of
13 confidentiality is a misdemeanor of the first degree,
14 punishable as provided by s. 775.082 or s. 775.083.

15 Section 5. Section 288.1251, Florida Statutes, is
16 amended to read:

17 288.1251 Promotion and development of entertainment
18 industry; Office of ~~the Film and Entertainment Commissioner~~;
19 creation; purpose; powers and duties.--

20 (1) CREATION.--

21 (a) There is hereby created within the Office of
22 Tourism, Trade, and Economic Development the Office of ~~the~~
23 ~~Film and Entertainment Commissioner~~ for the purpose of
24 developing, marketing, promoting, and providing services to
25 the state's entertainment industry.

26 (b) The Office of Tourism, Trade, and Economic
27 Development shall conduct a national search for a qualified
28 person to fill the position of ~~Film Commissioner~~ of Film and
29 Entertainment, and the Executive Director of the Office of
30 Tourism, Trade, and Economic Development shall hire the ~~Film~~
31 Commissioner of Film and Entertainment. Guidelines for

1 selection of the ~~Film~~ Commissioner of Film and Entertainment
2 shall include, but not be limited to, the ~~Film~~ Commissioner of
3 Film and Entertainment having the following:
4 1. A working knowledge of the equipment, personnel,
5 financial, and day-to-day production operations of the
6 industries to be served by the office;
7 2. Marketing and promotion experience related to the
8 industries to be served by the office;
9 3. Experience working with a variety of individuals
10 representing large and small entertainment-related businesses,
11 industry associations, local community entertainment industry
12 liaisons, and labor organizations; and
13 4. Experience working with a variety of state and
14 local governmental agencies.
15 (2) POWERS AND DUTIES.--
16 (a) The Office of ~~the~~ Film and Entertainment
17 ~~Commissioner~~, in performance of its duties, shall:
18 1. In consultation with the Florida Film and
19 Entertainment Advisory Council, develop and implement a 5-year
20 strategic plan to guide the activities of the Office of ~~the~~
21 Film and Entertainment ~~Commissioner~~ in the areas of
22 entertainment industry development, marketing, promotion,
23 liaison services, field office administration, and
24 information. The plan, to be developed by no later than June
25 30, 2000, shall:
26 a. Be annual in construction and ongoing in nature.
27 b. Include recommendations relating to the
28 organizational structure of the office.
29 c. Include an annual budget projection for the office
30 for each year of the plan.
31

1 d. Include an operational model for the office to use
2 in implementing programs for rural and urban areas designed
3 to:
4 (I) Develop and promote the state's entertainment
5 industry.
6 (II) Have the office serve as a liaison between the
7 entertainment industry and other state and local governmental
8 agencies, local film commissions, and labor organizations.
9 (III) Gather statistical information related to the
10 state's entertainment industry.
11 (IV) Provide information and service to businesses,
12 communities, organizations, and individuals engaged in
13 entertainment industry activities.
14 (V) Administer field offices outside the state and
15 coordinate with regional offices maintained by counties and
16 regions of the state, as described in sub-sub-subparagraph
17 (II), as necessary.
18 e. Include performance standards and measurable
19 outcomes for the programs to be implemented by the office.
20 f. Include an assessment of, and make recommendations
21 on, the feasibility of creating an alternative public-private
22 partnership for the purpose of contracting with such a
23 partnership for the administration of the state's
24 entertainment industry promotion, development, marketing, and
25 service programs.
26 2. Develop, market, and facilitate a smooth working
27 relationship between state agencies and local governments in
28 cooperation with local film commission offices for
29 out-of-state and indigenous entertainment industry production
30 entities.
31

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

4 4. Represent the state's indigenous entertainment
5 industry to key decisionmakers within the national and
6 international entertainment industry, and to state and local
7 officials.

8 5. Prepare an inventory and analysis of the state's
9 entertainment industry, including, but not limited to,
10 information on crew, related businesses, support services, job
11 creation, talent, and economic impact and coordinate with
12 local offices to develop an information tool for common use.

13 6. Represent key decisionmakers within the national
14 and international entertainment industry to the indigenous
15 entertainment industry and to state and local officials.

16 7. Serve as liaison between entertainment industry
17 producers and labor organizations.

18 8. Identify, solicit, and recruit entertainment
19 production opportunities for the state.

20 9. Assist rural communities and other small
21 communities in the state in developing the expertise and
22 capacity necessary for such communities to develop, market,
23 promote, and provide services to the state's entertainment
24 industry.

25 (b) The Office of ~~the~~ Film and Entertainment
26 Commissioner, in the performance of its duties, may:

27 1. Conduct or contract for specific promotion and
28 marketing functions, including, but not limited to, production
29 of a statewide directory, production and maintenance of an
30 Internet web site, establishment and maintenance of a
31

1 toll-free number, organization of trade show participation,
2 and appropriate cooperative marketing opportunities.

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

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

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

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

24 6. Prepare an annual economic impact analysis on
25 entertainment industry-related activities in the state.

26 7. Request or accept any grant, payment, or gift of
27 funds or property made by this state, the United States, or
28 any department or agency thereof, or by any individual, firm,
29 corporation, municipality, county, or organization, for any or
30 all of the purposes of the Office of Film and Entertainment's
31 5-year strategic plan or those permitted activities enumerated

1 in this paragraph. Such funds shall be deposited in the Grants
2 and Donations Trust Fund of the Executive Office of the
3 Governor for use by the Office of Film and Entertainment in
4 carrying out its responsibilities and duties as delineated in
5 law. The office may expend such funds in accordance with the
6 terms and conditions of any such grant, payment, or gift in
7 the pursuit of its administration or in support of fulfilling
8 its duties and responsibilities. The office shall separately
9 account for the public funds and the private funds deposited
10 into the trust fund.

11 Section 6. Section 288.1252, Florida Statutes, is
12 amended to read:

13 288.1252 Florida Film and Entertainment Advisory
14 Council; creation; purpose; membership; powers and duties.--

15 (1) CREATION.--There is hereby created within the
16 Office of Tourism, Trade, and Economic Development of the
17 Executive Office of the Governor, for administrative purposes
18 only, the Florida Film and Entertainment Advisory Council.

19 (2) PURPOSE.--The purpose of the council shall be to
20 serve as an advisory body to the Office of Tourism, Trade, and
21 Economic Development and to the Office of ~~the~~ Film and
22 Entertainment Commissioner to provide these offices with
23 industry insight and expertise related to developing,
24 marketing, promoting, and providing service to the state's
25 entertainment industry.

26 (3) MEMBERSHIP.--

27 (a) The council shall consist of 17 members, seven to
28 be appointed by the Governor, five to be appointed by the
29 President of the Senate, and five to be appointed by the
30 Speaker of the House of Representatives, with the initial
31 appointments being made no later than August 1, 1999.

1 (b) When making appointments to the council, the
2 Governor, the President of the Senate, and the Speaker of the
3 House of Representatives shall appoint persons who are
4 residents of the state and who are highly knowledgeable of,
5 active in, and recognized leaders in Florida's motion picture,
6 television, video, sound recording, or other entertainment
7 industries. These persons shall include, but not be limited
8 to, representatives of local film commissions, representatives
9 of entertainment associations, a representative of the
10 broadcast industry, representatives of labor organizations in
11 the entertainment industry, and board chairs, presidents,
12 chief executive officers, chief operating officers, or persons
13 of comparable executive position or stature of leading or
14 otherwise important entertainment industry businesses and
15 offices. Council members shall be appointed in such a manner
16 as to equitably represent the broadest spectrum of the
17 entertainment industry and geographic areas of the state.

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

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

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

26 3. The Speaker of the House of Representatives shall
27 appoint one member for a 1-year term, one member for a 2-year
28 term, two members for 3-year terms, and one member for a
29 4-year term.

30
31

1 (d) Subsequent appointments shall be made by the
2 official who appointed the council member whose expired term
3 is to be filled.

4 (e) The ~~Film~~ Commissioner of Film and Entertainment, a
5 representative of Enterprise Florida, Inc., the executive
6 director of Workforce Florida, Inc., and a representative of
7 the Florida Tourism Industry Marketing Corporation shall serve
8 as ex officio, nonvoting members of the council, and shall be
9 in addition to the 17 appointed members of the council.

10 (f) Absence from three consecutive meetings shall
11 result in automatic removal from the council.

12 (g) A vacancy on the council shall be filled for the
13 remainder of the unexpired term by the official who appointed
14 the vacating member.

15 (h) No more than one member of the council may be an
16 employee of any one company, organization, or association.

17 (i) Any member shall be eligible for reappointment but
18 may not serve more than two consecutive terms.

19 (4) MEETINGS; ORGANIZATION.--

20 (a) The council shall meet no less frequently than
21 once each quarter of the calendar year, but may meet more
22 often as set by the council.

23 (b) The council shall annually elect from its
24 appointed membership one member to serve as chair of the
25 council and one member to serve as vice chair. The Office of
26 ~~the Film and Entertainment Commissioner~~ shall provide staff
27 assistance to the council, which shall include, but not be
28 limited to, keeping records of the proceedings of the council,
29 and serving as custodian of all books, documents, and papers
30 filed with the council.

31

1 (c) A majority of the members of the council shall
2 constitute a quorum.

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

7 (5) POWERS AND DUTIES.--The Florida Film and
8 Entertainment Advisory Council shall have all the powers
9 necessary or convenient to carry out and effectuate the
10 purposes and provisions of this act, including, but not
11 limited to, the power to:

12 (a) Adopt bylaws for the governance of its affairs and
13 the conduct of its business.

14 (b) Advise and consult with the Office of ~~the~~ Film and
15 Entertainment ~~Commissioner~~ on the content, development, and
16 implementation of the 5-year strategic plan to guide the
17 activities of the office.

18 (c) Review the Commissioner of Film and
19 Entertainment's ~~Commissioner's~~ administration of the programs
20 related to the strategic plan, and advise the commissioner on
21 the programs and any changes that might be made to better meet
22 the strategic plan.

23 (d) Consider and study the needs of the entertainment
24 industry for the purpose of advising the commissioner and the
25 Office of Tourism, Trade, and Economic Development.

26 (e) Identify and make recommendations on state agency
27 and local government actions that may have an impact on the
28 entertainment industry or that may appear to industry
29 representatives as an official state or local action affecting
30 production in the state.

31

1 (f) Consider all matters submitted to it by the
2 commissioner and the Office of Tourism, Trade, and Economic
3 Development.

4 (g) Advise and consult with the commissioner and the
5 Office of Tourism, Trade, and Economic Development, at their
6 request or upon its own initiative, regarding the
7 promulgation, administration, and enforcement of all laws and
8 rules relating to the entertainment industry.

9 (h) Suggest policies and practices for the conduct of
10 business by the Office of ~~the~~ Film and Entertainment
11 ~~Commissioner~~ or by the Office of Tourism, Trade, and Economic
12 Development that will improve internal operations affecting
13 the entertainment industry and will enhance the economic
14 development initiatives of the state for the industry.

15 (i) Appear on its own behalf before boards,
16 commissions, departments, or other agencies of municipal,
17 county, or state government, or the Federal Government.

18 Section 7. Section 288.1253, Florida Statutes, is
19 amended to read:

20 288.1253 Travel and entertainment expenses.--

21 (1) As used in this section:

22 (a) "Business client" means any person, other than a
23 state official or state employee, who receives the services of
24 representatives of the Office of ~~the~~ Film and Entertainment
25 ~~Commissioner~~ in connection with the performance of its
26 statutory duties, including persons or representatives of
27 entertainment industry companies considering location,
28 relocation, or expansion of an entertainment industry business
29 within the state.

30 (b) "Entertainment expenses" means the actual,
31 necessary, and reasonable costs of providing hospitality for

1 business clients or guests, which costs are defined and
2 prescribed by rules adopted by the Office of Tourism, Trade,
3 and Economic Development, subject to approval by the
4 Comptroller.

5 (c) "Guest" means a person, other than a state
6 official or state employee, authorized by the Office of
7 Tourism, Trade, and Economic Development to receive the
8 hospitality of the Office of ~~the~~ Film and Entertainment
9 ~~Commissioner~~ in connection with the performance of its
10 statutory duties.

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

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

21 (a) The Governor, the Lieutenant Governor, security
22 staff of the Governor or Lieutenant Governor, the ~~Film~~
23 Commissioner of Film and Entertainment, or staff of the Office
24 of ~~the~~ Film and Entertainment ~~Commissioner~~ for travel expenses
25 or entertainment expenses incurred by such individuals solely
26 and exclusively in connection with the performance of the
27 statutory duties of the Office of ~~the~~ Film and Entertainment
28 ~~Commissioner~~.

29 (b) The Governor, the Lieutenant Governor, security
30 staff of the Governor or Lieutenant Governor, the ~~Film~~
31 Commissioner of Film and Entertainment, or staff of the Office

1 of ~~the~~ Film and Entertainment Commissioner for travel expenses
2 or entertainment expenses incurred by such individuals on
3 behalf of guests, business clients, or authorized persons as
4 defined in s. 112.061(2)(e) solely and exclusively in
5 connection with the performance of the statutory duties of the
6 Office of ~~the~~ Film and Entertainment 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 solely and exclusively while such persons are participating in
11 activities or events carried out by the Office of ~~the~~ Film and
12 Entertainment Commissioner in connection with that office's
13 statutory 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 Film and Entertainment 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, as well as a
12 summary of all successful projects that developed from such
13 travel.

14 (4) The Office of ~~the Film and Entertainment~~
15 ~~Commissioner~~ and its employees and representatives, when
16 authorized, may accept and use complimentary travel,
17 accommodations, meeting space, meals, equipment,
18 transportation, and any other goods or services necessary for
19 or beneficial to the performance of the office's duties and
20 purposes, so long as such acceptance or use is not in conflict
21 with part III of chapter 112. The Office of Tourism, Trade,
22 and Economic Development shall, by rule, develop internal
23 controls to ensure that such goods or services accepted or
24 used pursuant to this subsection are limited to those that
25 will assist solely and exclusively in the furtherance of the
26 office's goals and are in compliance with part III of chapter
27 112.

28 (5) Any claim submitted under this section shall not
29 be required to be sworn to before a notary public or other
30 officer authorized to administer oaths, but any claim
31 authorized or required to be made under any provision of this

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

20 Section 8. Section 288.1258, Florida Statutes, is
21 amended to read:

22 288.1258 Entertainment industry qualified production
23 companies; application procedure; categories; duties of the
24 Department of Revenue; records and reports.--

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

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

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

3 (b) For the purposes of this section, "qualified
4 production company" means any production company that has
5 submitted a properly completed application to the Department
6 of Revenue and that is subsequently qualified by the Office of
7 ~~the Film and Entertainment Commissioner~~.

8 (2) APPLICATION PROCEDURE.--

9 (a) The Department of Revenue will review all
10 submitted applications for the required information. Within
11 10 working days after the receipt of a properly completed
12 application the Department of Revenue will forward the
13 completed application to the Office of ~~the Film and~~
14 Entertainment Commissioner for approval.

15 (b)1. The Office of ~~the Film and Entertainment~~
16 Commissioner shall establish a process by which an
17 entertainment industry production company may be approved by
18 the office as a qualified production company and may receive a
19 certificate of exemption from the Department of Revenue for
20 the sales and use tax exemptions under ss. 212.031, 212.06,
21 and 212.08.

22 2. Upon determination by the Office of ~~the Film and~~
23 Entertainment Commissioner that a production company meets the
24 established approval criteria and qualifies for exemption, the
25 Office of ~~the Film and Entertainment Commissioner~~ shall return
26 the approved application or application renewal or extension
27 to the Department of Revenue, which shall issue a certificate
28 of exemption.

29 3. The Office of ~~the Film and Entertainment~~
30 Commissioner shall deny an application or application for
31 renewal or extension from a production company if it

1 determines that the production company does not meet the
2 established approval criteria.

3 (c) The Office of ~~the~~ Film and Entertainment
4 ~~Commissioner~~ shall develop, with the cooperation of the
5 Department of Revenue and local government entertainment
6 industry promotion agencies, a standardized application form
7 for use in approving qualified production companies.

8 1. The application form shall include, but not be
9 limited to, production-related information on employment,
10 proposed budgets, planned purchases of items exempted from
11 sales and use taxes under ss. 212.031, 212.06, and 212.08, a
12 signed affirmation from the applicant that any items purchased
13 for which the applicant is seeking a tax exemption are
14 intended for use exclusively as an integral part of
15 entertainment industry preproduction, production, or
16 postproduction activities engaged in primarily in this state,
17 and a signed affirmation from the Office of ~~the~~ Film and
18 Entertainment ~~Commissioner~~ that the information on the
19 application form has been verified and is correct. In lieu of
20 information on projected employment, proposed budgets, or
21 planned purchases of exempted items, a production company
22 seeking a 1-year certificate of exemption may submit summary
23 historical data on employment, production budgets, and
24 purchases of exempted items related to production activities
25 in this state. Any information gathered from production
26 companies for the purposes of this section shall be considered
27 confidential taxpayer information and shall be disclosed only
28 as provided in s. 213.053.

29 2. The application form may be distributed to
30 applicants by the Office of ~~the~~ Film and Entertainment
31 ~~Commissioner~~ or local film commissions.

1 (d) All applications, renewals, and extensions for
2 designation as a qualified production company shall be
3 processed by the Office of ~~the~~ Film and Entertainment
4 ~~Commissioner~~.

5 (e) In the event that the Department of Revenue
6 determines that a production company no longer qualifies for a
7 certificate of exemption, or has used a certificate of
8 exemption for purposes other than those authorized by this
9 section and chapter 212, the Department of Revenue shall
10 revoke the certificate of exemption of that production
11 company, and any sales or use taxes exempted on items
12 purchased or leased by the production company during the time
13 such company did not qualify for a certificate of exemption or
14 improperly used a certificate of exemption shall become
15 immediately due to the Department of Revenue, along with
16 interest and penalty as provided by s. 212.12. In addition to
17 the other penalties imposed by law, any person who knowingly
18 and willfully falsifies an application, or uses a certificate
19 of exemption for purposes other than those authorized by this
20 section and chapter 212, commits a felony of the third degree,
21 punishable as provided in ss. 775.082, 775.083, and 775.084.

22 (3) CATEGORIES.--

23 (a)1. A production company may be qualified for
24 designation as a qualified production company for a period of
25 1 year if the company has operated a business in Florida at a
26 permanent address for a period of 12 consecutive months. Such
27 a qualified production company shall receive a single 1-year
28 certificate of exemption from the Department of Revenue for
29 the sales and use tax exemptions under ss. 212.031, 212.06,
30 and 212.08, which certificate shall expire 1 year after
31 issuance or upon the cessation of business operations in the

1 state, at which time the certificate shall be surrendered to
2 the Department of Revenue.

3 2. The Office of ~~the~~ Film and Entertainment
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, 212.06,
17 and 212.08, which certificate shall expire 90 days after
18 issuance, with extensions contingent upon approval of the
19 Office of ~~the~~ Film and Entertainment ~~Commissioner~~. The
20 certificate shall be surrendered to the Department of Revenue
21 upon its expiration.

22 2. Any production company may submit a new application
23 for a 90-day certificate of exemption upon the expiration of
24 that company's certificate of exemption.

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

26 (a) The Department of Revenue shall review the initial
27 application and notify the applicant of any omissions and
28 request additional information if needed. An application
29 shall be complete upon receipt of all requested information.
30 The Department of Revenue shall forward all complete
31

1 applications to the Office of ~~the~~ Film and Entertainment
2 ~~Commissioner~~ within 10 working days.

3 (b) The Department of Revenue shall issue a numbered
4 certificate of exemption to a qualified production company
5 within 5 working days of the receipt of an approved
6 application, application renewal, or application extension
7 from the Office of ~~the~~ Film and Entertainment ~~Commissioner~~.

8 (c) The Department of Revenue may promulgate such
9 rules and shall prescribe and publish such forms as may be
10 necessary to effectuate the purposes of this section or any of
11 the sales tax exemptions which are reasonably related to the
12 provisions of this section.

13 (d) The Department of Revenue is authorized to
14 establish audit procedures in accordance with the provisions
15 of ss. 212.12, 212.13, and 213.34 which relate to the sales
16 tax exemption provisions of this section.

17 (5) RELATIONSHIP OF TAX EXEMPTIONS TO INDUSTRY GROWTH;
18 REPORT TO THE LEGISLATURE.--The Office of ~~the~~ Film and
19 Entertainment ~~Commissioner~~ shall keep annual records from the
20 information provided on taxpayer applications for tax
21 exemption certificates beginning January 1, 2001. These
22 records shall reflect a percentage comparison of the annual
23 amount of funds exempted to the estimated amount of funds
24 expended in relation to entertainment industry products. In
25 addition, the office shall maintain data showing annual growth
26 in Florida-based entertainment industry companies and
27 entertainment industry employment and wages. The Office of ~~the~~
28 Film and Entertainment ~~Commissioner~~ shall report this
29 information to the Legislature by no later than December 1 of
30 each year.

31 Section 9. This act shall take effect July 1, 2001.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

HOUSE SUMMARY

Renames the Office of the Film Commissioner as the Office of Film and Entertainment. Renames the Film Commissioner as the Commissioner of Film and Entertainment. Authorizes receipt and expenditure of certain grants and donations. Requires such funds to be deposited in the Grants and Donations Trust Fund of the Executive Office of the Governor. Renames the Florida Film Advisory Council as the Florida Film and Entertainment Advisory Council. Adds the executive director of Workforce Florida, Inc., as an ex officio, nonvoting member of the council. Requires the council chair to be elected from its appointed membership.

Expands the definition of "eligible business" under the Urban High-Crime Area Job Tax Credit Program and the Rural Job Tax Credit Program to include certain businesses involved in motion picture production and allied services.