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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 a
15	representative of Workforce Florida, Inc., as
16	an ex officio, nonvoting member of the council;
17	requiring the council chair to be elected from
18	the council's 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 provisions to changes made by the
27	act; providing an effective date.
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29	Be It Enacted by the Legislature of the State of Florida:
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Section 1. Paragraphs (h) and (i) of subsection (2) 1 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 coherent and consistent policies and strategies designed to 10 provide economic opportunities for all Floridians. To 11 12 accomplish such purposes, the Office of Tourism, Trade, and Economic Development shall: 13 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 the Florida Film and Entertainment Advisory Council created 18 19 under s. 288.1252. 20 (i) Prepare and submit as a separate budget entity a unified budget request for tourism, trade, and economic 21 22 development in accordance with chapter 216 for, and in 23 conjunction with, Enterprise Florida, Inc., and its boards, the Florida Commission on Tourism and its direct-support 24 organization, the Florida Black Business Investment Board, the 25 26 Office of the Film and Entertainment Commissioner, and the 27 direct-support organization created to promote the sports industry. 28 (7) The Office of Tourism, Trade, and Economic 29 Development shall develop performance measures, standards, and 30 sanctions for each program it administers under this act and, 31 2 CODING: Words stricken are deletions; words underlined are additions.

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in conjunction with the applicable entity, for each program 1 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 subject to the review and approval process provided in s. б 7 216.177. The approved performance measures, standards, and sanctions shall be included and made a part of the strategic 8 9 plan for the Office of the Film and Entertainment Commissioner and each contract entered into for delivery of programs 10 authorized by this act. 11 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, firm, partnership, or corporation that is located in a 18 19 qualified county and is predominantly engaged in, or is headquarters for a business predominantly engaged in, 20 activities usually provided for consideration by firms 21 22 classified within the following standard industrial 23 classifications: SIC 01-SIC 09 (agriculture, forestry, and fishing); SIC 20-SIC 39 (manufacturing); SIC 52-SIC 57 and SIC 24 59 (retail); SIC 422 (public warehousing and storage); SIC 70 25 26 (hotels and other lodging places); SIC 7391 (research and 27 development); SIC 781 (motion picture production and allied services);SIC 7992 (public golf courses); and SIC 7996 28 29 (amusement parks). A call center or similar customer service operation that services a multistate market or international 30 market is also an eligible business. In addition, the Office 31 3

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of Tourism, Trade, and Economic Development may, as part of 1 its final budget request submitted pursuant to s. 216.023, 2 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 recommendations. Excluded from eligible receipts are receipts 6 7 from retail sales, except such receipts for SIC 52-SIC 57 and SIC 59 (retail) hotels and other lodging places classified in 8 9 SIC 70, public golf courses in SIC 7992, and amusement parks 10 in SIC 7996. For purposes of this paragraph, the term "predominantly" means that more than 50 percent of the 11 12 business's gross receipts from all sources is generated by those activities usually provided for consideration by firms 13 14 in the specified standard industrial classification. The 15 determination of whether the business is located in a qualified high-crime area and the tier ranking of that area 16 17 must be based on the date of application for the credit under this section. Commonly owned and controlled entities are to be 18 19 considered a single business entity. Section 3. Paragraph (a) of subsection (1) of section 20 212.098, Florida Statutes, is amended to read: 21 212.098 Rural Job Tax Credit Program.--22 23 (1) As used in this section, the term: 24 (a) "Eligible business" means any sole proprietorship, firm, partnership, or corporation that is located in a 25 26 qualified county and is predominantly engaged in, or is 27 headquarters for a business predominantly engaged in, activities usually provided for consideration by firms 28 29 classified within the following standard industrial classifications: SIC 01-SIC 09 (agriculture, forestry, and 30 fishing); SIC 20-SIC 39 (manufacturing); SIC 422 (public 31 4

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warehousing and storage); SIC 70 (hotels and other lodging 1 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 Economic Development may, as part of its final budget request 8 9 submitted pursuant to s. 216.023, recommend additions to or deletions from the list of standard industrial classifications 10 used to determine an eligible business, and the Legislature 11 12 may implement such recommendations. Excluded from eligible receipts are receipts from retail sales, except such receipts 13 14 for hotels and other lodging places classified in SIC 70, public golf courses in SIC 7992, and amusement parks in SIC 15 16 7996. For purposes of this paragraph, the term 17 "predominantly" means that more than 50 percent of the business's gross receipts from all sources is generated by 18 19 those activities usually provided for consideration by firms in the specified standard industrial classification. The 20 determination of whether the business is located in a 21 22 qualified county and the tier ranking of that county must be 23 based on the date of application for the credit under this section. Commonly owned and controlled entities are to be 24 considered a single business entity. 25 26 Section 4. Paragraph (t) of subsection (7) of section 213.053, Florida Statutes, is amended to read: 27 213.053 Confidentiality and information sharing .--28 29 (7) Notwithstanding any other provision of this 30 section, the department may provide: 31 5

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Information relative to the tax exemptions under 1 (t) 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 nongovernmental, shall be bound by the same requirements of 11 12 confidentiality as the Department of Revenue. Breach of confidentiality is a misdemeanor of the first degree, 13 14 punishable as provided by s. 775.082 or s. 775.083. Section 5. Section 288.1251, Florida Statutes, is 15 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 There is hereby created within the Office of (a) Tourism, Trade, and Economic Development the Office of the 22 23 Film and Entertainment Commissioner for the purpose of developing, marketing, promoting, and providing services to 24 the state's entertainment industry. 25 26 (b) The Office of Tourism, Trade, and Economic Development shall conduct a national search for a qualified 27 28 person to fill the position of Film Commissioner of Film and 29 Entertainment, and the Executive Director of the Office of Tourism, Trade, and Economic Development shall hire the Film 30 Commissioner of Film and Entertainment. Guidelines for 31 6

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selection of the Film Commissioner of Film and Entertainment 1 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 industries to be served by the office; 8 9 3. Experience working with a variety of individuals representing large and small entertainment-related businesses, 10 industry associations, local community entertainment industry 11 12 liaisons, and labor organizations; and Experience working with a variety of state and 13 4. 14 local governmental agencies. (2) POWERS AND DUTIES.--15 (a) The Office of the Film and Entertainment 16 17 Commissioner, in performance of its duties, shall: 18 In consultation with the Florida Film and 1. 19 Entertainment Advisory Council, develop and implement a 5-year 20 strategic plan to guide the activities of the Office of the Film and Entertainment Commissioner in the areas of 21 entertainment industry development, marketing, promotion, 22 liaison services, field office administration, and 23 information. The plan, to be developed by no later than June 24 30, 2000, shall: 25 26 a. Be annual in construction and ongoing in nature. 27 b. Include recommendations relating to the 28 organizational structure of the office. 29 Include an annual budget projection for the office с. 30 for each year of the plan. 31 7

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1 Include an operational model for the office to use d. 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. (III) Gather statistical information related to the 9 state's entertainment industry. 10 (IV) Provide information and service to businesses, 11 12 communities, organizations, and individuals engaged in entertainment industry activities. 13 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 Include performance standards and measurable e. 19 outcomes for the programs to be implemented by the office. 20 Include an assessment of, and make recommendations f. 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 entertainment industry promotion, development, marketing, and 24 25 service programs. 26 2. Develop, market, and facilitate a smooth working 27 relationship between state agencies and local governments in cooperation with local film commission offices for 28 29 out-of-state and indigenous entertainment industry production 30 entities. 31 8 CODING: Words stricken are deletions; words underlined are additions.

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1 Implement a structured methodology prescribed for 3. 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, information on crew, related businesses, support services, job 10 creation, talent, and economic impact and coordinate with 11 12 local offices to develop an information tool for common use. Represent key decisionmakers within the national 13 6. 14 and international entertainment industry to the indigenous 15 entertainment industry and to state and local officials. Serve as liaison between entertainment industry 16 7. 17 producers and labor organizations. 18 Identify, solicit, and recruit entertainment 8. 19 production opportunities for the state. 20 9. Assist rural communities and other small communities in the state in developing the expertise and 21 22 capacity necessary for such communities to develop, market, 23 promote, and provide services to the state's entertainment 24 industry. (b) The Office of the Film and Entertainment 25 26 Commissioner, in the performance of its duties, may: 27 1. Conduct or contract for specific promotion and marketing functions, including, but not limited to, production 28 29 of a statewide directory, production and maintenance of an Internet web site, establishment and maintenance of a 30 31 9

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toll-free number, organization of trade show participation, 1 and appropriate cooperative marketing opportunities. 2 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 Carry out any program of information, special 3. 8 events, or publicity designed to attract entertainment industry to Florida. 9 10 4. Develop relationships and leverage resources with other public and private organizations or groups in their 11 12 efforts to publicize to the entertainment industry in this state, other states, and other countries the depth of 13 14 Florida's entertainment industry talent, crew, production 15 companies, production equipment resources, related businesses, and support services, including the establishment of and 16 17 expenditure for a program of cooperative advertising with these public and private organizations and groups in 18 19 accordance with the provisions of chapter 120. 20 5. Provide and arrange for reasonable and necessary promotional items and services for such persons as the office 21 22 deems proper in connection with the performance of the 23 promotional and other duties of the office. 6. Prepare an annual economic impact analysis on 24 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, corporation, municipality, county, or organization, for any or 29 all of the purposes of the Office of Film and Entertainment's 30 5-year strategic plan or those permitted activities enumerated 31 10

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in this paragraph. Such funds shall be deposited in the Grants 1 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 into the trust fund. 10 Section 6. Section 288.1252, Florida Statutes, is 11 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 Office of Tourism, Trade, and Economic Development of the 16 Executive Office of the Governor, for administrative purposes 17 only, the Florida Film and Entertainment Advisory Council. 18 19 (2) PURPOSE. -- The purpose of the council shall be to 20 serve as an advisory body to the Office of Tourism, Trade, and Economic Development and to the Office of the Film and 21 22 Entertainment Commissioner to provide these offices with 23 industry insight and expertise related to developing, marketing, promoting, and providing service to the state's 24 25 entertainment industry. 26 (3) MEMBERSHIP.--(a) The council shall consist of 17 members, seven to 27 be appointed by the Governor, five to be appointed by the 28 29 President of the Senate, and five to be appointed by the 30 Speaker of the House of Representatives, with the initial appointments being made no later than August 1, 1999. 31 11 CODING: Words stricken are deletions; words underlined are additions.

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When making appointments to the council, the 1 (b) 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, television, video, sound recording, or other entertainment б 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 broadcast industry, representatives of labor organizations in 10 the entertainment industry, and board chairs, presidents, 11 12 chief executive officers, chief operating officers, or persons of comparable executive position or stature of leading or 13 14 otherwise important entertainment industry businesses and 15 offices. Council members shall be appointed in such a manner as to equitably represent the broadest spectrum of the 16 17 entertainment industry and geographic areas of the state. (c) Council members shall serve for 4-year terms, 18 19 except that the initial terms shall be staggered: The Governor shall appoint one member for a 1-year 20 1. term, two members for 2-year terms, two members for 3-year 21 22 terms, and two members for 4-year terms. 23 The President of the Senate shall appoint one 2. member for a 1-year term, one member for a 2-year term, two 24 members for 3-year terms, and one member for a 4-year term. 25 26 The Speaker of the House of Representatives shall 3. 27 appoint one member for a 1-year term, one member for a 2-year term, two members for 3-year terms, and one member for a 28 29 4-year term. 30 31 12 CODING: Words stricken are deletions; words underlined are additions.

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1 Subsequent appointments shall be made by the (d) 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., a representative 6 of Workforce Florida, Inc., and a representative of the 7 Florida Tourism Industry Marketing Corporation shall serve as 8 ex officio, nonvoting members of the council, and shall be in 9 addition to the 17 appointed members of the council. (f) Absence from three consecutive meetings shall 10 result in automatic removal from the council. 11 12 (g) A vacancy on the council shall be filled for the remainder of the unexpired term by the official who appointed 13 14 the vacating member. 15 (h) No more than one member of the council may be an employee of any one company, organization, or association. 16 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 appointed membership one member to serve as chair of the 24 25 council and one member to serve as vice chair. The Office of 26 the Film and Entertainment Commissioner shall provide staff assistance to the council, which shall include, but not be 27 limited to, keeping records of the proceedings of the council, 28 29 and serving as custodian of all books, documents, and papers filed with the council. 30 31 13 CODING: Words stricken are deletions; words underlined are additions.

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(c) A majority of the members of the council shall 1 2 constitute a quorum. (d) Members of the council shall serve without 3 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 purposes and provisions of this act, including, but not 10 limited to, the power to: 11 12 (a) Adopt bylaws for the governance of its affairs and the conduct of its business. 13 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 activities of the office. 17 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 the programs and any changes that might be made to better meet 21 the strategic plan. 22 (d) Consider and study the needs of the entertainment 23 industry for the purpose of advising the commissioner and the 24 25 Office of Tourism, Trade, and Economic Development. 26 (e) Identify and make recommendations on state agency and local government actions that may have an impact on the 27 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 14 CODING: Words stricken are deletions; words underlined are additions.

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1 (f) Consider all matters submitted to it by the 2 commissioner and the Office of Tourism, Trade, and Economic 3 Development. 4 (q) 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 Suggest policies and practices for the conduct of (h) business by the Office of the Film and Entertainment 10 Commissioner or by the Office of Tourism, Trade, and Economic 11 12 Development that will improve internal operations affecting the entertainment industry and will enhance the economic 13 14 development initiatives of the state for the industry. 15 (i) Appear on its own behalf before boards, commissions, departments, or other agencies of municipal, 16 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 representatives of the Office of the Film and Entertainment 24 Commissioner in connection with the performance of its 25 26 statutory duties, including persons or representatives of 27 entertainment industry companies considering location, relocation, or expansion of an entertainment industry business 28 29 within the state. (b) "Entertainment expenses" means the actual, 30 necessary, and reasonable costs of providing hospitality for 31 15 CODING: Words stricken are deletions; words underlined are additions.

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business clients or guests, which costs are defined and 1 prescribed by rules adopted by the Office of Tourism, Trade, 2 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 hospitality of the Office of the Film and Entertainment 8 9 Commissioner in connection with the performance of its statutory duties. 10 "Travel expenses" means the actual, necessary, and 11 (d) 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 Office of Tourism, Trade, and Economic Development, subject to 15 16 approval by the Comptroller. 17 (2) Notwithstanding the provisions of s. 112.061, the Office of Tourism, Trade, and Economic Development shall adopt 18 19 rules by which it may make expenditures by advancement or reimbursement, or a combination thereof, to: 20 21 (a) The Governor, the Lieutenant Governor, security staff of the Governor or Lieutenant Governor, the Film 22 23 Commissioner of Film and Entertainment, or staff of the Office of the Film and Entertainment Commissioner for travel expenses 24 or entertainment expenses incurred by such individuals solely 25 26 and exclusively in connection with the performance of the 27 statutory duties of the Office of the Film and Entertainment Commissioner. 28 29 (b) The Governor, the Lieutenant Governor, security staff of the Governor or Lieutenant Governor, the Film 30 Commissioner of Film and Entertainment, or staff of the Office 31 16

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of the Film and Entertainment Commissioner for travel expenses 1 or entertainment expenses incurred by such individuals on 2 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 solely and exclusively while such persons are participating in 10 activities or events carried out by the Office of the Film and 11 12 Entertainment Commissioner in connection with that office's 13 statutory duties. 14 The rules shall be subject to approval by the Comptroller 15 16 prior to promulgation. The rules shall require the submission 17 of paid receipts, or other proof of expenditure prescribed by the Comptroller, with any claim for reimbursement and shall 18 19 require, as a condition for any advancement of funds, an agreement to submit paid receipts or other proof of 20 expenditure and to refund any unused portion of the 21 advancement within 15 days after the expense is incurred or, 22 if the advancement is made in connection with travel, within 23 10 working days after the traveler's return to headquarters. 24 However, with respect to an advancement of funds made solely 25 26 for travel expenses, the rules may allow paid receipts or 27 other proof of expenditure to be submitted, and any unused portion of the advancement to be refunded, within 10 working 28 29 days after the traveler's return to headquarters. Operational or promotional advancements, as defined in s. 288.35(4), 30 31 17

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obtained pursuant to this section shall not be commingled with
 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 provide such report to the Legislature no later than December б 7 30 of each year for the expenditures of the previous fiscal year. The report shall consist of a summary of all travel, 8 9 entertainment, and incidental expenses incurred within the United States and all travel, entertainment, and incidental 10 expenses incurred outside the United States, as well as a 11 12 summary of all successful projects that developed from such 13 travel.

The Office of the Film and Entertainment 14 (4) 15 Commissioner and its employees and representatives, when 16 authorized, may accept and use complimentary travel, 17 accommodations, meeting space, meals, equipment, transportation, and any other goods or services necessary for 18 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 with part III of chapter 112. The Office of Tourism, Trade, 21 and Economic Development shall, by rule, develop internal 22 23 controls to ensure that such goods or services accepted or used pursuant to this subsection are limited to those that 24 will assist solely and exclusively in the furtherance of the 25 26 office's goals and are in compliance with part III of chapter 112. 27

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

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section shall contain a statement that the expenses were 1 actually incurred as necessary travel or entertainment 2 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 to every material matter. Any person who willfully makes and 6 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 pursuant to this section that is fraudulent or false as to any 11 12 material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required 13 14 to present the claim, commits a misdemeanor of the second 15 degree, punishable as provided in s. 775.082 or s. 775.083. Whoever receives an advancement or reimbursement by means of a 16 17 false claim is civilly liable, in the amount of the overpayment, for the reimbursement of the public fund from 18 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 Department of Revenue; records and reports .--24 25 (1) PRODUCTION COMPANIES AUTHORIZED TO APPLY.--26 (a) Any production company engaged in this state in the production of motion pictures, made-for-TV motion 27 28 pictures, television series, commercial advertising, music 29 videos, or sound recordings may submit an application to the Department of Revenue to be approved by the Office of the Film 30 and Entertainment Commissioner as a qualified production 31 19

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company for the purpose of receiving a sales and use tax 1 certificate of exemption from the Department of Revenue. 2 3 (b) For the purposes of this section, "qualified production company" means any production company that has 4 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. --(a) The Department of Revenue will review all 9 submitted applications for the required information. Within 10 10 working days after the receipt of a properly completed 11 12 application the Department of Revenue will forward the 13 completed application to the Office of the Film and Entertainment Commissioner for approval. 14 15 (b)1. The Office of the Film and Entertainment Commissioner shall establish a process by which an 16 17 entertainment industry production company may be approved by the office as a qualified production company and may receive a 18 19 certificate of exemption from the Department of Revenue for the sales and use tax exemptions under ss. 212.031, 212.06, 20 21 and 212.08. 22 2. Upon determination by the Office of the Film and 23 Entertainment Commissioner that a production company meets the established approval criteria and qualifies for exemption, the 24 Office of the Film and Entertainment Commissioner shall return 25 26 the approved application or application renewal or extension 27 to the Department of Revenue, which shall issue a certificate of exemption. 28 29 The Office of the Film and Entertainment 3. Commissioner shall deny an application or application for 30 renewal or extension from a production company if it 31 20 CODING: Words stricken are deletions; words underlined are additions.

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determines that the production company does not meet the 1 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 The application form shall include, but not be 1. 9 limited to, production-related information on employment, proposed budgets, planned purchases of items exempted from 10 sales and use taxes under ss. 212.031, 212.06, and 212.08, a 11 12 signed affirmation from the applicant that any items purchased for which the applicant is seeking a tax exemption are 13 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 planned purchases of exempted items, a production company 21 seeking a 1-year certificate of exemption may submit summary 22 23 historical data on employment, production budgets, and purchases of exempted items related to production activities 24 in this state. Any information gathered from production 25 26 companies for the purposes of this section shall be considered 27 confidential taxpayer information and shall be disclosed only as provided in s. 213.053. 28 29 The application form may be distributed to 2. 30 applicants by the Office of the Film and Entertainment

31 Commissioner or local film commissions.

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

5 (e) In the event that the Department of Revenue 6 determines that a production company no longer qualifies for a certificate of exemption, or has used a certificate of 7 8 exemption for purposes other than those authorized by this 9 section and chapter 212, the Department of Revenue shall revoke the certificate of exemption of that production 10 company, and any sales or use taxes exempted on items 11 12 purchased or leased by the production company during the time such company did not qualify for a certificate of exemption or 13 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 and willfully falsifies an application, or uses a certificate 18 19 of exemption for purposes other than those authorized by this 20 section and chapter 212, commits a felony of the third degree, punishable as provided in ss. 775.082, 775.083, and 775.084. 21 (3) CATEGORIES.--22

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

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

2. The Office of the Film and Entertainment
Commissioner shall develop a method by which a qualified
production company may annually renew a 1-year certificate of
exemption for a period of up to 5 years without requiring the
production company to resubmit a new application during that
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 designation as a qualified production company for a period of 13 14 90 days. Such production company shall receive a single 90-day certificate of exemption from the Department of Revenue for 15 the sales and use tax exemptions under ss. 212.031, 212.06, 16 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 certificate shall be surrendered to the Department of Revenue 20 upon its expiration. 21

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.

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

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

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applications to the Office of the Film and Entertainment 1 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 necessary to effectuate the purposes of this section or any of 10 the sales tax exemptions which are reasonably related to the 11 provisions of this section. 12 (d) The Department of Revenue is authorized to 13 14 establish audit procedures in accordance with the provisions of ss. 212.12, 212.13, and 213.34 which relate to the sales 15 tax exemption provisions of this section. 16 17 (5) RELATIONSHIP OF TAX EXEMPTIONS TO INDUSTRY GROWTH; REPORT TO THE LEGISLATURE. -- The Office of the Film and 18 19 Entertainment Commissioner shall keep annual records from the information provided on taxpayer applications for tax 20 exemption certificates beginning January 1, 2001. These 21 records shall reflect a percentage comparison of the annual 22 23 amount of funds exempted to the estimated amount of funds expended in relation to entertainment industry products. In 24 addition, the office shall maintain data showing annual growth 25 26 in Florida-based entertainment industry companies and 27 entertainment industry employment and wages. The Office of the Film and Entertainment Commissioner shall report this 28 29 information to the Legislature by no later than December 1 of 30 each year. Section 9. This act shall take effect July 1, 2001. 31 24 CODING: Words stricken are deletions; words underlined are additions.