



764962

LEGISLATIVE ACTION

| Senate | . | House |
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| Comm: FAV | . | |
| 04/07/2014 | . | |
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The Committee on Commerce and Tourism (Detert) recommended the following:

Senate Amendment

Delete line 917
and insert:

e. A qualified production determined by the department to be family-friendly, based on review of the script and review of the final release version, is eligible for an additional tax credit equal to 5 percent of its actual qualified expenditures. The department must consult with the Division of Film and Entertainment of Enterprise Florida, Inc., to make this



764962

11 determination. A family-friendly production is one that has
12 cross-generational appeal; would be considered suitable for
13 viewing by children age 5 or older; is appropriate in theme,
14 content, and language for a broad family audience; embodies a
15 responsible resolution of issues; and does not exhibit or imply
16 any act of smoking, sex, nudity, or vulgar or profane language.
17 f.g. A qualified production is not eligible for tax credits