

Proposed Language – Sales Tax – Entertainment Industry Exemptions and Credits

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1 A bill to be entitled

2 An act relating to entertainment industry tax credits;  
3 repealing s. 288.1258, F.S., relating to entertainment  
4 industry qualified production companies; amending ss.  
5 166.231 and 212.02, F.S.; conforming cross-references;  
6 conforming provisions to changes made by the act;  
7 amending s. 212.031, F.S.; removing a tax exemption on  
8 certain rental and license fees; amending s. 212.06,  
9 F.S.; removing a tax exemption on certain fabricated  
10 labor; amending s. 212.0602, F.S.; conforming cross-  
11 references; amending s. 212.08, F.S.; removing a tax  
12 exemption for certain equipment; amending ss. 213.053,  
13 220.183, 288.0001, 290.0056, 290.007, 624.5105, and  
14 1011.94, F.S.; conforming cross-references; conforming  
15 provisions to changes made by the act; providing an  
16 effective date.

17  
18 Be It Enacted by the Legislature of the State of Florida:

19  
20 Section 1. Section 288.1258, Florida Statutes, is  
21 repealed.

22 Section 2. Paragraph (a) of subsection (8) of section  
23 166.231, Florida Statutes, is amended to read:

24 166.231 Municipalities; public service tax.—

25 (8) (a) Beginning July 1, 1995, a municipality may by

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26 ordinance exempt not less than 50 percent of the tax imposed  
27 under this section on purchasers of electrical energy who are  
28 determined to be eligible for the exemption provided by s.  
29 212.08(14) ~~s. 212.08(15)~~ by the Department of Revenue. The  
30 exemption shall be administered as provided in that section. A  
31 copy of any ordinance adopted pursuant to this subsection shall  
32 be provided to the Department of Revenue not less than 14 days  
33 prior to its effective date.

34 Section 3. Paragraph (a) of subsection (14) of section  
35 212.02, Florida Statutes, is amended to read:

36 212.02 Definitions.—The following terms and phrases when  
37 used in this chapter have the meanings ascribed to them in this  
38 section, except where the context clearly indicates a different  
39 meaning:

40 (14) (a) "Retail sale" or a "sale at retail" means a sale  
41 to a consumer or to any person for any purpose other than for  
42 resale in the form of tangible personal property or services  
43 taxable under this chapter, and includes all such transactions  
44 that may be made in lieu of retail sales or sales at retail. A  
45 sale for resale includes a sale of qualifying property. As used  
46 in this paragraph, the term "qualifying property" means tangible  
47 personal property, other than electricity, which is used or  
48 consumed by a government contractor in the performance of a  
49 qualifying contract as defined in s. 212.08(16)(c) ~~s.~~  
50 ~~212.08(17)(e)~~, to the extent that the cost of the property is

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51 allocated or charged as a direct item of cost to such contract,  
52 title to which property vests in or passes to the government  
53 under the contract. The term "government contractor" includes  
54 prime contractors and subcontractors. As used in this paragraph,  
55 a cost is a "direct item of cost" if it is a "direct cost" as  
56 defined in 48 C.F.R. s. 9904.418-30(a)(2), or similar successor  
57 provisions, including costs identified specifically with a  
58 particular contract.

59 Section 4. Paragraph (a) of subsection (1) of section  
60 212.031, Florida Statutes, is amended to read:

61 212.031 Tax on rental or license fee for use of real  
62 property.—

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

- 67 1. Assessed as agricultural property under s. 193.461.
- 68 2. Used exclusively as dwelling units.
- 69 3. Property subject to tax on parking, docking, or storage  
70 spaces under s. 212.03(6).
- 71 4. Recreational property or the common elements of a  
72 condominium when subject to a lease between the developer or  
73 owner thereof and the condominium association in its own right  
74 or as agent for the owners of individual condominium units or  
75 the owners of individual condominium units. However, only the

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76 lease payments on such property shall be exempt from the tax  
77 imposed by this chapter, and any other use made by the owner or  
78 the condominium association shall be fully taxable under this  
79 chapter.

80 5. A public or private street or right-of-way and poles,  
81 conduits, fixtures, and similar improvements located on such  
82 streets or rights-of-way, occupied or used by a utility or  
83 provider of communications services, as defined by s. 202.11,  
84 for utility or communications or television purposes. For  
85 purposes of this subparagraph, the term "utility" means any  
86 person providing utility services as defined in s. 203.012. This  
87 exception also applies to property, wherever located, on which  
88 the following are placed: towers, antennas, cables, accessory  
89 structures, or equipment, not including switching equipment,  
90 used in the provision of mobile communications services as  
91 defined in s. 202.11. For purposes of this chapter, towers used  
92 in the provision of mobile communications services, as defined  
93 in s. 202.11, are considered to be fixtures.

94 6. A public street or road which is used for  
95 transportation purposes.

96 7. Property used at an airport exclusively for the purpose  
97 of aircraft landing or aircraft taxiing or property used by an  
98 airline for the purpose of loading or unloading passengers or  
99 property onto or from aircraft or for fueling aircraft.

100 8.a. Property used at a port authority, as defined in s.

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101 315.02(2), exclusively for the purpose of oceangoing vessels or  
102 tugs docking, or such vessels mooring on property used by a port  
103 authority for the purpose of loading or unloading passengers or  
104 cargo onto or from such a vessel, or property used at a port  
105 authority for fueling such vessels, or to the extent that the  
106 amount paid for the use of any property at the port is based on  
107 the charge for the amount of tonnage actually imported or  
108 exported through the port by a tenant.

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

113 ~~9. Property used as an integral part of the performance of~~  
114 ~~qualified production services. As used in this subparagraph, the~~  
115 ~~term "qualified production services" means any activity or~~  
116 ~~service performed directly in connection with the production of~~  
117 ~~a qualified motion picture, as defined in s. 212.06(1)(b), and~~  
118 ~~includes:~~

119 ~~a. Photography, sound and recording, casting, location~~  
120 ~~managing and scouting, shooting, creation of special and optical~~  
121 ~~effects, animation, adaptation (language, media, electronic, or~~  
122 ~~otherwise), technological modifications, computer graphics, set~~  
123 ~~and stage support (such as electricians, lighting designers and~~  
124 ~~operators, greensmen, prop managers and assistants, and grips),~~  
125 ~~wardrobe (design, preparation, and management), hair and makeup~~

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126 ~~(design, production, and application), performing (such as~~  
127 ~~acting, dancing, and playing), designing and executing stunts,~~  
128 ~~coaching, consulting, writing, scoring, composing,~~  
129 ~~choreographing, script supervising, directing, producing,~~  
130 ~~transmitting dailies, dubbing, mixing, editing, cutting,~~  
131 ~~looping, printing, processing, duplicating, storing, and~~  
132 ~~distributing;~~

133 ~~b. The design, planning, engineering, construction,~~  
134 ~~alteration, repair, and maintenance of real or personal property~~  
135 ~~including stages, sets, props, models, paintings, and facilities~~  
136 ~~principally required for the performance of those services~~  
137 ~~listed in sub-subparagraph a.; and~~

138 ~~e. Property management services directly related to~~  
139 ~~property used in connection with the services described in sub-~~  
140 ~~subparagraphs a. and b.~~

141  
142 ~~This exemption will inure to the taxpayer upon presentation of~~  
143 ~~the certificate of exemption issued to the taxpayer under the~~  
144 ~~provisions of s. 288.1258.~~

145 9.10. Leased, subleased, licensed, or rented to a person  
146 providing food and drink concessionaire services within the  
147 premises of a convention hall, exhibition hall, auditorium,  
148 stadium, theater, arena, civic center, performing arts center,  
149 publicly owned recreational facility, or any business operated  
150 under a permit issued pursuant to chapter 550. A person

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151 providing retail concessionaire services involving the sale of  
152 food and drink or other tangible personal property within the  
153 premises of an airport shall be subject to tax on the rental of  
154 real property used for that purpose, but shall not be subject to  
155 the tax on any license to use the property. For purposes of this  
156 subparagraph, the term "sale" shall not include the leasing of  
157 tangible personal property.

158 ~~10.11.~~ Property occupied pursuant to an instrument calling  
159 for payments which the department has declared, in a Technical  
160 Assistance Advisement issued on or before March 15, 1993, to be  
161 nontaxable pursuant to rule 12A-1.070(19)(c), Florida  
162 Administrative Code; provided that this subparagraph shall only  
163 apply to property occupied by the same person before and after  
164 the execution of the subject instrument and only to those  
165 payments made pursuant to such instrument, exclusive of renewals  
166 and extensions thereof occurring after March 15, 1993.

167 ~~11.12.~~ Property used or occupied predominantly for space  
168 flight business purposes. As used in this subparagraph, "space  
169 flight business" means the manufacturing, processing, or  
170 assembly of a space facility, space propulsion system, space  
171 vehicle, satellite, or station of any kind possessing the  
172 capacity for space flight, as defined by s. 212.02(23), or  
173 components thereof, and also means the following activities  
174 supporting space flight: vehicle launch activities, flight  
175 operations, ground control or ground support, and all

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176 administrative activities directly related thereto. Property  
177 shall be deemed to be used or occupied predominantly for space  
178 flight business purposes if more than 50 percent of the  
179 property, or improvements thereon, is used for one or more space  
180 flight business purposes. Possession by a landlord, lessor, or  
181 licensor of a signed written statement from the tenant, lessee,  
182 or licensee claiming the exemption shall relieve the landlord,  
183 lessor, or licensor from the responsibility of collecting the  
184 tax, and the department shall look solely to the tenant, lessee,  
185 or licensee for recovery of such tax if it determines that the  
186 exemption was not applicable.

187 12.13. Rented, leased, subleased, or licensed to a person  
188 providing telecommunications, data systems management, or  
189 Internet services at a publicly or privately owned convention  
190 hall, civic center, or meeting space at a public lodging  
191 establishment as defined in s. 509.013. This subparagraph  
192 applies only to that portion of the rental, lease, or license  
193 payment that is based upon a percentage of sales, revenue  
194 sharing, or royalty payments and not based upon a fixed price.  
195 This subparagraph is intended to be clarifying and remedial in  
196 nature and shall apply retroactively. This subparagraph does not  
197 provide a basis for an assessment of any tax not paid, or create  
198 a right to a refund of any tax paid, pursuant to this section  
199 before July 1, 2010.

200 Section 5. Paragraph (b) of subsection (1) of section



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201 212.06, Florida Statutes, is amended to read:

202 212.06 Sales, storage, use tax; collectible from dealers;  
203 "dealer" defined; dealers to collect from purchasers;  
204 legislative intent as to scope of tax.-

205 (1)

206 (b) Except as otherwise provided, any person who  
207 manufactures, produces, compounds, processes, or fabricates in  
208 any manner tangible personal property for his or her own use  
209 shall pay a tax upon the cost of the product manufactured,  
210 produced, compounded, processed, or fabricated without any  
211 deduction therefrom on account of the cost of material used,  
212 labor or service costs, or transportation charges,  
213 notwithstanding the provisions of s. 212.02 defining "cost  
214 price." However, the tax levied under this paragraph shall not  
215 be imposed upon any person who manufactures or produces  
216 electrical power or energy, steam energy, or other energy at a  
217 single location, when such power or energy is used directly and  
218 exclusively at such location, or at other locations if the  
219 energy is transferred through facilities of the owner in the  
220 operation of machinery or equipment that is used to manufacture,  
221 process, compound, produce, fabricate, or prepare for shipment  
222 tangible personal property for sale or to operate pollution  
223 control equipment, maintenance equipment, or monitoring or  
224 control equipment used in such operations. The manufacture or  
225 production of electrical power or energy that is used for space

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226 heating, lighting, office equipment, or air-conditioning or any  
227 other, nonprocessing, noncompounding, nonproducing,  
228 nonfabricating, or nonshipping activity is taxable. Electrical  
229 power or energy consumed or dissipated in the transmission or  
230 distribution of electrical power or energy for resale is also  
231 not taxable. ~~Fabrication labor shall not be taxable when a~~  
232 ~~person is using his or her own equipment and personnel, for his~~  
233 ~~or her own account, as a producer, subproducer, or coproducer of~~  
234 ~~a qualified motion picture. For purposes of this chapter, the~~  
235 ~~term "qualified motion picture" means all or any part of a~~  
236 ~~series of related images, either on film, tape, or other~~  
237 ~~embodiment, including, but not limited to, all items comprising~~  
238 ~~part of the original work and film-related products derived~~  
239 ~~therefrom as well as duplicates and prints thereof and all sound~~  
240 ~~recordings created to accompany a motion picture, which is~~  
241 ~~produced, adapted, or altered for exploitation in, on, or~~  
242 ~~through any medium or device and at any location, primarily for~~  
243 ~~entertainment, commercial, industrial, or educational purposes.~~  
244 ~~This exemption for fabrication labor associated with production~~  
245 ~~of a qualified motion picture will inure to the taxpayer upon~~  
246 ~~presentation of the certificate of exemption issued to the~~  
247 ~~taxpayer under the provisions of s. 288.1258. A person who~~  
248 manufactures factory-built buildings for his or her own use in  
249 the performance of contracts for the construction or improvement  
250 of real property shall pay a tax only upon the person's cost

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251 price of items used in the manufacture of such buildings.

252 Section 6. Section 212.0602, Florida Statutes, is amended  
253 to read:

254 212.0602 Education; limited exemption.—To facilitate  
255 investment in education and job training, there is also exempt  
256 from the taxes levied under this chapter, subject to the  
257 provisions of this section, the purchase or lease of materials,  
258 equipment, and other items or the license in or lease of real  
259 property by any entity, institution, or organization that is  
260 primarily engaged in teaching students to perform any of the  
261 activities or services described in s. 212.031(1)(a)9., Florida  
262 Statutes 2023, that conducts classes at a fixed location located  
263 in this state, that is licensed under chapter 1005, and that has  
264 at least 500 enrolled students. Any entity, institution, or  
265 organization meeting the requirements of this section shall be  
266 deemed to qualify for the exemptions in ss. 212.031(1)(a)9. and  
267 212.08(5)(f) and (12), Florida Statutes 2023, and to qualify for  
268 an exemption for its purchase or lease of materials, equipment,  
269 and other items used for education or demonstration of the  
270 school's curriculum, including supporting operations. Nothing in  
271 this section shall preclude an entity described in this section  
272 from qualifying for any other exemption provided for in this  
273 chapter.

274 Section 7. Paragraphs (g) through (v) of subsection (5) of  
275 section 212.08, Florida Statutes, are redesignated as paragraphs

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276 (f) through (u), respectively, subsections (13) through (19) are  
277 renumbered as subsections (12) through (18), respectively, and  
278 paragraph (f) and present paragraph (h) of subsection (5),  
279 present subsection (12), and paragraph (f) of present subsection  
280 (15) of that section are amended, to read:

281 212.08 Sales, rental, use, consumption, distribution, and  
282 storage tax; specified exemptions.—The sale at retail, the  
283 rental, the use, the consumption, the distribution, and the  
284 storage to be used or consumed in this state of the following  
285 are hereby specifically exempt from the tax imposed by this  
286 chapter.

287 (5) EXEMPTIONS; ACCOUNT OF USE.—

288 ~~(f) Motion picture or video equipment used in motion  
289 picture or television production activities and sound recording  
290 equipment used in the production of master tapes and master  
291 records.—~~

292 ~~1. Motion picture or video equipment and sound recording  
293 equipment purchased or leased for use in this state in  
294 production activities is exempt from the tax imposed by this  
295 chapter. The exemption provided by this paragraph shall inure to  
296 the taxpayer upon presentation of the certificate of exemption  
297 issued to the taxpayer under the provisions of s. 288.1258.~~

298 ~~2. For the purpose of the exemption provided in  
299 subparagraph 1.:~~

300 ~~a. "Motion picture or video equipment" and "sound~~

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301 ~~recording equipment" includes only tangible personal property or~~  
302 ~~other property that has a depreciable life of 3 years or more~~  
303 ~~and that is used by the lessee or purchaser exclusively as an~~  
304 ~~integral part of production activities; however, motion picture~~  
305 ~~or video equipment and sound recording equipment does not~~  
306 ~~include supplies, tape, records, film, or video tape used in~~  
307 ~~productions or other similar items; vehicles or vessels; or~~  
308 ~~general office equipment not specifically suited to production~~  
309 ~~activities. In addition, the term does not include equipment~~  
310 ~~purchased or leased by television or radio broadcasting or cable~~  
311 ~~companies licensed by the Federal Communications Commission.~~  
312 ~~Furthermore, a building and its structural components are not~~  
313 ~~motion picture or video equipment and sound recording equipment~~  
314 ~~unless the building or structural component is so closely~~  
315 ~~related to the motion picture or video equipment and sound~~  
316 ~~recording equipment that it houses or supports that the building~~  
317 ~~or structural component can be expected to be replaced when the~~  
318 ~~motion picture or video equipment and sound recording equipment~~  
319 ~~are replaced. Heating and air-conditioning systems are not~~  
320 ~~motion picture or video equipment and sound recording equipment~~  
321 ~~unless the sole justification for their installation is to meet~~  
322 ~~the requirements of the production activities, even though the~~  
323 ~~system may provide incidental comfort to employees or serve, to~~  
324 ~~an insubstantial degree, nonproduction activities.~~

325 ~~b. "Production activities" means activities directed~~

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326 toward the preparation of a:

327 ~~(I) Master tape or master record embodying sound; or~~

328 ~~(II) Motion picture or television production which is~~

329 ~~produced for theatrical, commercial, advertising, or educational~~

330 ~~purposes and utilizes live or animated actions or a combination~~

331 ~~of live and animated actions. The motion picture or television~~

332 ~~production shall be commercially produced for sale or for~~

333 ~~showing on screens or broadcasting on television and may be on~~

334 ~~film or video tape.~~

335 (g) ~~(h)~~ Business property used in an enterprise zone.—

336 1. Business property purchased for use by businesses

337 located in an enterprise zone which is subsequently used in an

338 enterprise zone shall be exempt from the tax imposed by this

339 chapter. This exemption inures to the business only through a

340 refund of previously paid taxes. A refund shall be authorized

341 upon an affirmative showing by the taxpayer to the satisfaction

342 of the department that the requirements of this paragraph have

343 been met.

344 2. To receive a refund, the business must file under oath

345 with the governing body or enterprise zone development agency

346 having jurisdiction over the enterprise zone where the business

347 is located, as applicable, an application which includes:

348 a. The name and address of the business claiming the

349 refund.

350 b. The identifying number assigned pursuant to s. 290.0065

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351 to the enterprise zone in which the business is located.

352 c. A specific description of the property for which a  
353 refund is sought, including its serial number or other permanent  
354 identification number.

355 d. The location of the property.

356 e. The sales invoice or other proof of purchase of the  
357 property, showing the amount of sales tax paid, the date of  
358 purchase, and the name and address of the sales tax dealer from  
359 whom the property was purchased.

360 f. Whether the business is a small business as defined by  
361 s. 288.703.

362 g. If applicable, the name and address of each permanent  
363 employee of the business, including, for each employee who is a  
364 resident of an enterprise zone, the identifying number assigned  
365 pursuant to s. 290.0065 to the enterprise zone in which the  
366 employee resides.

367 3. Within 10 working days after receipt of an application,  
368 the governing body or enterprise zone development agency shall  
369 review the application to determine if it contains all the  
370 information required pursuant to subparagraph 2. and meets the  
371 criteria set out in this paragraph. The governing body or agency  
372 shall certify all applications that contain the information  
373 required pursuant to subparagraph 2. and meet the criteria set  
374 out in this paragraph as eligible to receive a refund. If  
375 applicable, the governing body or agency shall also certify if

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376 20 percent of the employees of the business are residents of an  
377 enterprise zone, excluding temporary and part-time employees.  
378 The certification shall be in writing, and a copy of the  
379 certification shall be transmitted to the executive director of  
380 the Department of Revenue. The business shall be responsible for  
381 forwarding a certified application to the department within the  
382 time specified in subparagraph 4.

383 4. An application for a refund pursuant to this paragraph  
384 must be submitted to the department within 6 months after the  
385 tax is due on the business property that is purchased.

386 5. The amount refunded on purchases of business property  
387 under this paragraph shall be the lesser of 97 percent of the  
388 sales tax paid on such business property or \$5,000, or, if no  
389 less than 20 percent of the employees of the business are  
390 residents of an enterprise zone, excluding temporary and part-  
391 time employees, the amount refunded on purchases of business  
392 property under this paragraph shall be the lesser of 97 percent  
393 of the sales tax paid on such business property or \$10,000. A  
394 refund approved pursuant to this paragraph shall be made within  
395 30 days after formal approval by the department of the  
396 application for the refund. A refund may not be granted under  
397 this paragraph unless the amount to be refunded exceeds \$100 in  
398 sales tax paid on purchases made within a 60-day time period.

399 6. The department shall adopt rules governing the manner  
400 and form of refund applications and may establish guidelines as



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401 to the requisites for an affirmative showing of qualification  
402 for exemption under this paragraph.

403 7. If the department determines that the business property  
404 is used outside an enterprise zone within 3 years from the date  
405 of purchase, the amount of taxes refunded to the business  
406 purchasing such business property shall immediately be due and  
407 payable to the department by the business, together with the  
408 appropriate interest and penalty, computed from the date of  
409 purchase, in the manner provided by this chapter.

410 Notwithstanding this subparagraph, business property used  
411 exclusively in:

- 412 a. Licensed commercial fishing vessels,
- 413 b. Fishing guide boats, or
- 414 c. Ecotourism guide boats

415  
416 that leave and return to a fixed location within an area  
417 designated under s. 379.2353, Florida Statutes 2010, are  
418 eligible for the exemption provided under this paragraph if all  
419 requirements of this paragraph are met. Such vessels and boats  
420 must be owned by a business that is eligible to receive the  
421 exemption provided under this paragraph. This exemption does not  
422 apply to the purchase of a vessel or boat.

423 8. The department shall deduct an amount equal to 10  
424 percent of each refund granted under this paragraph from the  
425 amount transferred into the Local Government Half-cent Sales Tax

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426 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
427 which the business property is located and shall transfer that  
428 amount to the General Revenue Fund.

429 9. For the purposes of this exemption, "business property"  
430 means new or used property defined as "recovery property" in s.  
431 168(c) of the Internal Revenue Code of 1954, as amended, except:

432 a. Property classified as 3-year property under s.

433 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

434 b. Industrial machinery and equipment as defined in sub-  
435 subparagraph (b)6.a. and eligible for exemption under paragraph  
436 (b);

437 c. Building materials as defined in sub-subparagraph  
438 (f)8.a. ~~sub-subparagraph (g)8.a.~~; and

439 d. Business property having a sales price of under \$5,000  
440 per unit.

441 10. This paragraph expires on the date specified in s.  
442 290.016 for the expiration of the Florida Enterprise Zone Act.

443 ~~(12) PARTIAL EXEMPTION; MASTER TAPES, RECORDS, FILMS, OR~~  
444 ~~VIDEO TAPES.—~~

445 ~~(a) There are exempt from the taxes imposed by this~~  
446 ~~chapter the gross receipts from the sale or lease of, and the~~  
447 ~~storage, use, or other consumption in this state of, master~~  
448 ~~tapes or master records embodying sound, or master films or~~  
449 ~~master video tapes; except that amounts paid to recording~~  
450 ~~studios or motion picture or television studios for the tangible~~

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451 ~~elements of such master tapes, records, films, or video tapes~~  
452 ~~are taxable as otherwise provided in this chapter. This~~  
453 ~~exemption will inure to the taxpayer upon presentation of the~~  
454 ~~certificate of exemption issued to the taxpayer under the~~  
455 ~~provisions of s. 288.1258.~~

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

457 ~~1. "Amounts paid for the tangible elements" does not~~  
458 ~~include any amounts paid for the copyrightable, artistic, or~~  
459 ~~other intangible elements of such master tapes, records, films,~~  
460 ~~or video tapes, whether designated as royalties or otherwise,~~  
461 ~~including, but not limited to, services rendered in producing,~~  
462 ~~fabricating, processing, or imprinting tangible personal~~  
463 ~~property or any other services or production expenses in~~  
464 ~~connection therewith which may otherwise be construed as~~  
465 ~~constituting a "sale" under s. 212.02.~~

466 ~~2. "Master films or master video tapes" means films or~~  
467 ~~video tapes utilized by the motion picture and television~~  
468 ~~production industries in making visual images for reproduction.~~

469 ~~3. "Master tapes or master records embodying sound" means~~  
470 ~~tapes, records, and other devices utilized by the recording~~  
471 ~~industry in making recordings embodying sound.~~

472 ~~4. "Motion picture or television studio" means a facility~~  
473 ~~in which film or video tape productions or parts of productions~~  
474 ~~are made and which contains the necessary equipment and~~  
475 ~~personnel for this purpose and includes a mobile unit or vehicle~~

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476 ~~that is equipped in much the same manner as a stationary studio~~  
477 ~~and used in the making of film or video tape productions.~~

478 ~~5. "Recording studio" means a place where, by means of~~  
479 ~~mechanical or electronic devices, voices, music, or other sounds~~  
480 ~~are transmitted to tapes, records, or other devices capable of~~  
481 ~~reproducing sound.~~

482 ~~6. "Recording industry" means any person engaged in an~~  
483 ~~occupation or business of making recordings embodying sound for~~  
484 ~~a livelihood or for a profit.~~

485 ~~7. "Motion picture or television production industry"~~  
486 ~~means any person engaged in an occupation or business for a~~  
487 ~~livelihood or for profit of making visual motion picture or~~  
488 ~~television visual images for showing on screen or television for~~  
489 ~~theatrical, commercial, advertising, or educational purposes.~~

490 ~~(14)-(15)~~ ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.

491 (f) For the purpose of the exemption provided in this  
492 subsection, the term "qualified business" means a business which  
493 is:

494 1. First occupying a new structure to which electrical  
495 service, other than that used for construction purposes, has not  
496 been previously provided or furnished;

497 2. Newly occupying an existing, remodeled, renovated, or  
498 rehabilitated structure to which electrical service, other than  
499 that used for remodeling, renovation, or rehabilitation of the  
500 structure, has not been provided or furnished in the three

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501 preceding billing periods; or

502 3. Occupying a new, remodeled, rebuilt, renovated, or  
503 rehabilitated structure for which a refund has been granted  
504 pursuant to paragraph (5) (f) ~~(5) (g)~~.

505 Section 8. Subsection (25) of section 213.053, Florida  
506 Statutes, is amended to read:

507 213.053 Confidentiality and information sharing.—

508 (25) The department may make available to the Department  
509 of Agriculture and Consumer Services, exclusively for official  
510 purposes, information for the purposes of administering or  
511 issuing the Florida farm TEAM card pursuant to s. 212.08(18) ~~s.~~  
512 ~~212.08(19)~~.

513 Section 9. Paragraph (c) of subsection (1) of section  
514 220.183, Florida Statutes, is amended to read:

515 220.183 Community contribution tax credit.—

516 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
517 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
518 SPENDING.—

519 (c) The total amount of tax credit which may be granted  
520 for all programs approved under this section and ss.  
521 212.08(5)(o) and 624.5105 ~~ss. 212.08(5)(p) and 624.5105~~ is \$25  
522 million in the 2023-2024 fiscal year and in each fiscal year  
523 thereafter for projects that provide housing opportunities for  
524 persons with special needs as defined in s. 420.0004 and  
525 homeownership opportunities for low-income households or very-

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526 low-income households as defined in s. 420.9071 and \$4.5 million  
527 in the 2022-2023 fiscal year and in each fiscal year thereafter  
528 for all other projects.

529 Section 10. Paragraphs (b) and (c) of subsection (2) of  
530 section 288.0001, Florida Statutes, are amended to read:

531 288.0001 Economic Development Programs Evaluation.—The  
532 Office of Economic and Demographic Research and the Office of  
533 Program Policy Analysis and Government Accountability (OPPAGA)  
534 shall develop and present to the Governor, the President of the  
535 Senate, the Speaker of the House of Representatives, and the  
536 chairs of the legislative appropriations committees the Economic  
537 Development Programs Evaluation.

538 (2) The Office of Economic and Demographic Research and  
539 OPPAGA shall provide a detailed analysis of economic development  
540 programs as provided in the following schedule:

541 (b) By January 1, 2015, and every 3 years thereafter, an  
542 analysis of:

543 ~~1. The entertainment industry sales tax exemption program~~  
544 ~~established under s. 288.1258.~~

545 1.2. VISIT Florida and its programs established or funded  
546 under ss. 288.122-288.12265 and 288.124.

547 ~~2.3.~~ The Florida Sports Foundation and related programs,  
548 including those established under ss. 288.1162, 288.11621,  
549 288.1166, and 288.1167.

550 (c) By January 1, 2016, and every 3 years thereafter, an

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551 analysis of the following:

552 1. The tax exemption for semiconductor, defense, or space  
553 technology sales established under s. 212.08(5)(i) ~~s.~~  
554 ~~212.08(5)(j)~~.

555 2. The Military Base Protection Program established under  
556 s. 288.980.

557 3. The Quick Response Training Program established under  
558 s. 288.047.

559 4. The Incumbent Worker Training Program established under  
560 s. 445.003.

561 5. The direct-support organization and international trade  
562 and business development programs established or funded under s.  
563 288.012 or s. 288.826.

564 6. The program established under s. 295.22(2).

565 Section 11. Paragraph (a) of subsection (9) of section  
566 290.0056, Florida Statutes, is amended to read:

567 290.0056 Enterprise zone development agency.—

568 (9) The following powers and responsibilities shall be  
569 performed by the governing body creating the enterprise zone  
570 development agency acting as the managing agent of the  
571 enterprise zone development agency, or, contingent upon approval  
572 by such governing body, such powers and responsibilities shall  
573 be performed by the enterprise zone development agency:

574 (a) To review, process, and certify applications for state  
575 enterprise zone tax incentives pursuant to ss. 212.08(5)(f) and

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576 ~~(g) and (14); 212.096; 220.181; and 220.182 ss. 212.08(5)(g),~~  
577 ~~(h), and (15); 212.096; 220.181; and 220.182.~~

578 Section 12. Subsections (4), (5), and (6) of section  
579 290.007, Florida Statutes, are amended to read:

580 290.007 State incentives available in enterprise zones.—  
581 The following incentives are provided by the state to encourage  
582 the revitalization of enterprise zones:

583 (4) The sales tax exemption for building materials used in  
584 the rehabilitation of real property in enterprise zones provided  
585 in s. 212.08(5)(f) ~~s. 212.08(5)(g)~~.

586 (5) The sales tax exemption for business equipment used in  
587 an enterprise zone provided in s. 212.08(5)(g) ~~s. 212.08(5)(h)~~.

588 (6) The sales tax exemption for electrical energy used in  
589 an enterprise zone provided in s. 212.08(14) ~~s. 212.08(15)~~.

590 Section 13. Paragraph (c) of subsection (1) of section  
591 624.5105, Florida Statutes, is amended to read:

592 624.5105 Community contribution tax credit; authorization;  
593 limitations; eligibility and application requirements;  
594 administration; definitions; expiration.—

595 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

596 (c) The total amount of tax credit which may be granted  
597 for all programs approved under this section and ss.  
598 212.08(5)(o) and 220.183 ~~ss. 212.08(5)(p) and 220.183~~ is \$25  
599 million in the 2023-2024 fiscal year and in each fiscal year  
600 thereafter for projects that provide housing opportunities for



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601 persons with special needs as defined in s. 420.0004 or  
602 homeownership opportunities for low-income or very-low-income  
603 households as defined in s. 420.9071 and \$4.5 million in the  
604 2022-2023 fiscal year and in each fiscal year thereafter for all  
605 other projects.

606 Section 14. Subsection (1) of section 1011.94, Florida  
607 Statutes, is amended to read:

608 1011.94 University Major Gifts Program.—

609 (1) There is established a University Major Gifts Program.  
610 The purpose of the program is to enable each university to  
611 provide donors with an incentive in the form of matching grants  
612 for donations for the establishment of permanent endowments and  
613 sales tax exemption matching funds received pursuant to s.  
614 212.08(5)(i) ~~s. 212.08(5)(j)~~, which must be invested, with the  
615 proceeds of the investment used to support libraries and  
616 instruction and research programs, as defined by the Board of  
617 Governors.

618 Section 15. This act shall take effect July 1, 2024.