

1 A bill to be entitled
 2 An act relating to the elimination of state tax
 3 exemptions; repealing s. 288.1258, F.S., relating to
 4 tax exemptions for entertainment industry qualified
 5 production companies; amending ss. 166.231 and 212.02,
 6 conforming cross-references; conforming provisions to
 7 changes made by the act; amending s. 212.031, relating
 8 to a tax exemption for qualified production services;
 9 amending ss. 212.06 and 212.0602, conforming cross-
 10 references; conforming provisions to changes made by
 11 the act; amending s. 212.08, relating to tax
 12 exemptions for motion picture or video equipment,
 13 sound recording equipment, master tapes, records,
 14 films, and video tapes; amending ss. 220.183,
 15 288.0001, 290.0056, 290.007, 624.5105, and 1011.94,
 16 F.S; conforming cross-references; conforming
 17 provisions to changes made by the act; providing
 18 construction; providing a contingent effective date.

20 Be It Enacted by the Legislature of the State of Florida:

22 Section 1. Section 288.1258, Florida Statutes, is
 23 repealed.

24 Section 2. Paragraph (a) of subsection (8) of section
 25 166.231, Florida Statutes, is amended to read:

26 166.231 Municipalities; public service tax.—

27 (8)(a) Beginning July 1, 1995, a municipality may by
 28 ordinance exempt not less than 50 percent of the tax imposed
 29 under this section on purchasers of electrical energy who are
 30 determined to be eligible for the exemption provided by s.
 31 212.08(14) ~~s. 212.08(15)~~ by the Department of Revenue. The
 32 exemption shall be administered as provided in that section. A
 33 copy of any ordinance adopted pursuant to this subsection shall
 34 be provided to the Department of Revenue not less than 14 days
 35 prior to its effective date.

36 Section 3. Paragraph (a) of subsection (14) of section
 37 212.02, Florida Statutes, is amended to read:

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

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

51 | qualifying contract as defined in s. 212.08(16)(c) ~~s.~~
 52 | ~~212.08(17)(e)~~, to the extent that the cost of the property is
 53 | allocated or charged as a direct item of cost to such contract,
 54 | title to which property vests in or passes to the government
 55 | under the contract. The term "government contractor" includes
 56 | prime contractors and subcontractors. As used in this paragraph,
 57 | a cost is a "direct item of cost" if it is a "direct cost" as
 58 | defined in 48 C.F.R. s. 9904.418-30(a)(2), or similar successor
 59 | provisions, including costs identified specifically with a
 60 | particular contract.

61 | Section 4. Paragraph (a) of subsection (1) of section
 62 | 212.031, Florida Statutes, is amended to read:

63 | 212.031 Tax on rental or license fee for use of real
 64 | property.—

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

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

76 | or as agent for the owners of individual condominium units or
 77 | the owners of individual condominium units. However, only the
 78 | lease payments on such property shall be exempt from the tax
 79 | imposed by this chapter, and any other use made by the owner or
 80 | the condominium association shall be fully taxable under this
 81 | chapter.

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

96 | 6. A public street or road which is used for
 97 | transportation purposes.

98 | 7. Property used at an airport exclusively for the purpose
 99 | of aircraft landing or aircraft taxiing or property used by an
 100 | airline for the purpose of loading or unloading passengers or

101 property onto or from aircraft or for fueling aircraft.

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

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

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

121 ~~a. Photography, sound and recording, casting, location~~
 122 ~~managing and scouting, shooting, creation of special and optical~~
 123 ~~effects, animation, adaptation (language, media, electronic, or~~
 124 ~~otherwise), technological modifications, computer graphics, set~~
 125 ~~and stage support (such as electricians, lighting designers and~~

126 ~~operators, greensmen, prop managers and assistants, and grips),~~
 127 ~~wardrobe (design, preparation, and management), hair and makeup~~
 128 ~~(design, production, and application), performing (such as~~
 129 ~~acting, dancing, and playing), designing and executing stunts,~~
 130 ~~coaching, consulting, writing, scoring, composing,~~
 131 ~~choreographing, script supervising, directing, producing,~~
 132 ~~transmitting dailies, dubbing, mixing, editing, cutting,~~
 133 ~~looping, printing, processing, duplicating, storing, and~~
 134 ~~distributing;~~

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

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

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

147 9.10. ~~Leased, subleased, licensed, or rented to a person~~
 148 ~~providing food and drink concessionaire services within the~~
 149 ~~premises of a convention hall, exhibition hall, auditorium,~~
 150 ~~stadium, theater, arena, civic center, performing arts center,~~

151 publicly owned recreational facility, or any business operated
 152 under a permit issued pursuant to chapter 550. A person
 153 providing retail concessionaire services involving the sale of
 154 food and drink or other tangible personal property within the
 155 premises of an airport shall be subject to tax on the rental of
 156 real property used for that purpose, but shall not be subject to
 157 the tax on any license to use the property. For purposes of this
 158 subparagraph, the term "sale" shall not include the leasing of
 159 tangible personal property.

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

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

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

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

201 before July 1, 2010.

202 Section 5. Paragraph (b) of subsection (1) of section
 203 212.06, Florida Statutes, is amended to read:

204 212.06 Sales, storage, use tax; collectible from dealers;
 205 "dealer" defined; dealers to collect from purchasers;
 206 legislative intent as to scope of tax.—

207 (1)

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

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

251 the performance of contracts for the construction or improvement
 252 of real property shall pay a tax only upon the person's cost
 253 price of items used in the manufacture of such buildings.

254 Section 6. Section 212.0602, Florida Statutes, is amended
 255 to read:

256 212.0602 Education; limited exemption.—

257 To facilitate investment in education and job training,
 258 there is also exempt from the taxes levied under this chapter,
 259 subject to the provisions of this section, the purchase or lease
 260 of materials, equipment, and other items or the license in or
 261 lease of real property by any entity, institution, or
 262 organization that is primarily engaged in teaching students to
 263 perform any of the activities or services described in former s.
 264 212.031(1)(a)9.(2022), that conducts classes at a fixed location
 265 located in this state, that is licensed under chapter 1005, and
 266 that has at least 500 enrolled students. Any entity,
 267 institution, or organization meeting the requirements of this
 268 section shall be deemed to qualify for the exemptions in former
 269 ss. 212.031(1)(a)9. and 212.08(5)(f) and (12)(2022), and to
 270 qualify for an exemption for its purchase or lease of materials,
 271 equipment, and other items used for education or demonstration
 272 of the school's curriculum, including supporting operations.
 273 Nothing in this section shall preclude an entity described in
 274 this section from qualifying for any other exemption provided
 275 for in this chapter.

276 Section 7. Paragraphs (g) through (u) of subsection (5) of
 277 section 212.08, Florida Statutes, are redesignated as paragraphs
 278 (f) through (t), respectively, subsections (13) through (18) are
 279 renumbered as subsections (12) through (17), respectively, and
 280 paragraph (f) and present paragraph (h) of subsection (5),
 281 present subsection (12), and paragraph (f) of present subsection
 282 (15) of that section are amended, to read:

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

289 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

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

300 ~~2. For the purpose of the exemption provided in~~

301 ~~subparagraph 1.:~~

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

303 ~~recording equipment" includes only tangible personal property or~~

304 ~~other property that has a depreciable life of 3 years or more~~

305 ~~and that is used by the lessee or purchaser exclusively as an~~

306 ~~integral part of production activities; however, motion picture~~

307 ~~or video equipment and sound recording equipment does not~~

308 ~~include supplies, tape, records, film, or video tape used in~~

309 ~~productions or other similar items; vehicles or vessels; or~~

310 ~~general office equipment not specifically suited to production~~

311 ~~activities. In addition, the term does not include equipment~~

312 ~~purchased or leased by television or radio broadcasting or cable~~

313 ~~companies licensed by the Federal Communications Commission.~~

314 ~~Furthermore, a building and its structural components are not~~

315 ~~motion picture or video equipment and sound recording equipment~~

316 ~~unless the building or structural component is so closely~~

317 ~~related to the motion picture or video equipment and sound~~

318 ~~recording equipment that it houses or supports that the building~~

319 ~~or structural component can be expected to be replaced when the~~

320 ~~motion picture or video equipment and sound recording equipment~~

321 ~~are replaced. Heating and air-conditioning systems are not~~

322 ~~motion picture or video equipment and sound recording equipment~~

323 ~~unless the sole justification for their installation is to meet~~

324 ~~the requirements of the production activities, even though the~~

325 ~~system may provide incidental comfort to employees or serve, to~~

326 ~~an insubstantial degree, nonproduction activities.~~

327 ~~b. "Production activities" means activities directed~~
 328 ~~toward the preparation of a:~~

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

330 ~~(II) Motion picture or television production which is~~
 331 ~~produced for theatrical, commercial, advertising, or educational~~
 332 ~~purposes and utilizes live or animated actions or a combination~~
 333 ~~of live and animated actions. The motion picture or television~~
 334 ~~production shall be commercially produced for sale or for~~
 335 ~~showing on screens or broadcasting on television and may be on~~
 336 ~~film or video tape.~~

337 (g)-(h) Business property used in an enterprise zone.—

338 1. Business property purchased for use by businesses
 339 located in an enterprise zone which is subsequently used in an
 340 enterprise zone shall be exempt from the tax imposed by this
 341 chapter. This exemption inures to the business only through a
 342 refund of previously paid taxes. A refund shall be authorized
 343 upon an affirmative showing by the taxpayer to the satisfaction
 344 of the department that the requirements of this paragraph have
 345 been met.

346 2. To receive a refund, the business must file under oath
 347 with the governing body or enterprise zone development agency
 348 having jurisdiction over the enterprise zone where the business
 349 is located, as applicable, an application which includes:

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

351 refund.

352 b. The identifying number assigned pursuant to s. 290.0065
 353 to the enterprise zone in which the business is located.

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

357 d. The location of the property.

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

362 f. Whether the business is a small business as defined by
 363 s. 288.703.

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

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

376 out in this paragraph as eligible to receive a refund. If
 377 applicable, the governing body or agency shall also certify if
 378 20 percent of the employees of the business are residents of an
 379 enterprise zone, excluding temporary and part-time employees.
 380 The certification shall be in writing, and a copy of the
 381 certification shall be transmitted to the executive director of
 382 the Department of Revenue. The business shall be responsible for
 383 forwarding a certified application to the department within the
 384 time specified in subparagraph 4.

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

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

401 6. The department shall adopt rules governing the manner
 402 and form of refund applications and may establish guidelines as
 403 to the requisites for an affirmative showing of qualification
 404 for exemption under this paragraph.

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

412 Notwithstanding this subparagraph, business property used
 413 exclusively in:

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

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

425 8. The department shall deduct an amount equal to 10

426 percent of each refund granted under this paragraph from the
 427 amount transferred into the Local Government Half-cent Sales Tax
 428 Clearing Trust Fund pursuant to s. 212.20 for the county area in
 429 which the business property is located and shall transfer that
 430 amount to the General Revenue Fund.

431 9. For the purposes of this exemption, "business property"
 432 means new or used property defined as "recovery property" in s.
 433 168(c) of the Internal Revenue Code of 1954, as amended, except:

- 434 a. Property classified as 3-year property under s.
 435 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- 436 b. Industrial machinery and equipment as defined in sub-
 437 subparagraph (b)6.a. and eligible for exemption under paragraph
 438 (b);
- 439 c. Building materials as defined in sub-subparagraph
 440 (f)8.a. ~~sub-subparagraph (g)8.a.~~; and
- 441 d. Business property having a sales price of under \$5,000
 442 per unit.

443 10. This paragraph expires on the date specified in s.
 444 290.016 for the expiration of the Florida Enterprise Zone Act.

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

447 ~~(a) There are exempt from the taxes imposed by this~~
 448 ~~chapter the gross receipts from the sale or lease of, and the~~
 449 ~~storage, use, or other consumption in this state of, master~~
 450 ~~tapes or master records embodying sound, or master films or~~

451 ~~master video tapes; except that amounts paid to recording~~
 452 ~~studios or motion picture or television studios for the tangible~~
 453 ~~elements of such master tapes, records, films, or video tapes~~
 454 ~~are taxable as otherwise provided in this chapter. This~~
 455 ~~exemption will inure to the taxpayer upon presentation of the~~
 456 ~~certificate of exemption issued to the taxpayer under the~~
 457 ~~provisions of s. 288.1258.~~

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

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

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

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

474 ~~4. "Motion picture or television studio" means a facility~~
 475 ~~in which film or video tape productions or parts of productions~~

476 | ~~are made and which contains the necessary equipment and~~
 477 | ~~personnel for this purpose and includes a mobile unit or vehicle~~
 478 | ~~that is equipped in much the same manner as a stationary studio~~
 479 | ~~and used in the making of film or video tape productions.~~

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

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

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

492 | (14) ~~(15)~~ ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.—

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

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

499 | 2. Newly occupying an existing, remodeled, renovated, or
 500 | rehabilitated structure to which electrical service, other than

501 that used for remodeling, renovation, or rehabilitation of the
 502 structure, has not been provided or furnished in the three
 503 preceding billing periods; or

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

507 Section 8. Paragraph (c) of subsection (1) of section
 508 220.183, Florida Statutes, is amended to read:

509 220.183 Community contribution tax credit.—

510 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
 511 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
 512 SPENDING.—

513 (c) The total amount of tax credit which may be granted
 514 for all programs approved under this section and ss.
 515 212.08(5) (o) and 624.5105 ~~ss. 212.08(5) (p) and 624.5105~~ is \$14.5
 516 million in the 2022-2023 fiscal year and in each fiscal year
 517 thereafter for projects that provide housing opportunities for
 518 persons with special needs as defined in s. 420.0004 and
 519 homeownership opportunities for low-income households or very-
 520 low-income households as defined in s. 420.9071 and \$4.5 million
 521 in the 2022-2023 fiscal year and in each fiscal year thereafter
 522 for all other projects.

523 Section 9. Subsection (2) of section 288.0001, Florida
 524 Statutes, is amended to read:

525 288.0001 Economic Development Programs Evaluation.—The

526 Office of Economic and Demographic Research and the Office of
 527 Program Policy Analysis and Government Accountability (OPPAGA)
 528 shall develop and present to the Governor, the President of the
 529 Senate, the Speaker of the House of Representatives, and the
 530 chairs of the legislative appropriations committees the Economic
 531 Development Programs Evaluation.

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

535 (a) By January 1, 2014, and every 3 years thereafter, an
 536 analysis of the following:

537 1. The capital investment tax credit established under s.
 538 220.191.

539 2. The qualified target industry tax refund established
 540 under s. 288.106.

541 3. The brownfield redevelopment bonus refund established
 542 under s. 288.107.

543 4. High-impact business performance grants established
 544 under s. 288.108.

545 5. The Quick Action Closing Fund established under s.
 546 288.1088.

547 6. The Innovation Incentive Program established under s.
 548 288.1089.

549 7. Enterprise Zone Program incentives established under
 550 ss. 212.08(5) and (14)~~(15)~~, 212.096, 220.181, and 220.182.

551 8. The New Markets Development Program established under
 552 ss. 288.991-288.9922.

553 (b) By January 1, 2015, and every 3 years thereafter, an
 554 analysis of the following:

555 1. The entertainment industry financial incentive program
 556 established under s. 288.1254.

557 ~~2. The entertainment industry sales tax exemption program~~
 558 ~~established under s. 288.1258.~~

559 ~~2.3.~~ VISIT Florida and its programs established or funded
 560 under ss. 288.122, 288.1226, 288.12265, and 288.124.

561 ~~3.4.~~ The Florida Sports Foundation and related programs
 562 established under ss. 288.1162, 288.11621, 288.1166, 288.1167,
 563 288.1168, 288.1169, and 288.1171.

564 (c) By January 1, 2016, and every 3 years thereafter, an
 565 analysis of the following:

566 1. The qualified defense contractor and space flight
 567 business tax refund program established under s. 288.1045.

568 2. The tax exemption for semiconductor, defense, or space
 569 technology sales established under s. 212.08(5)(i) ~~s.~~
 570 ~~212.08(5)(j)~~.

571 3. The Military Base Protection Program established under
 572 s. 288.980.

573 4. The Quick Response Training Program established under
 574 s. 288.047.

575 5. The Incumbent Worker Training Program established under

576 s. 445.003.

577 6. International trade and business development programs
578 established or funded under s. 288.826.

579 (d) By January 1, 2019, and every 3 years thereafter, an
580 analysis of the grant and entrepreneur initiative programs
581 established under s. 295.22(3)(d) and (e).

582 Section 10. Paragraph (a) of subsection (9) of section
583 290.0056, Florida Statutes, is amended to read:

584 290.0056 Enterprise zone development agency.—

585 (9) The following powers and responsibilities shall be
586 performed by the governing body creating the enterprise zone
587 development agency acting as the managing agent of the
588 enterprise zone development agency, or, contingent upon approval
589 by such governing body, such powers and responsibilities shall
590 be performed by the enterprise zone development agency:

591 (a) To review, process, and certify applications for state
592 enterprise zone tax incentives pursuant to ss. 212.08(5)(f) and
593 (g) and (14); 212.096; 220.181; and 220.182 ~~ss. 212.08(5)(g),~~
594 ~~(h), and (15); 212.096; 220.181; and 220.182.~~

595 Section 11. Subsections (4), (5), and (6) of section
596 290.007, Florida Statutes, are amended to read:

597 290.007 State incentives available in enterprise zones.—
598 The following incentives are provided by the state to encourage
599 the revitalization of enterprise zones:

600 (4) The sales tax exemption for building materials used in

601 the rehabilitation of real property in enterprise zones provided
 602 in s. 212.08(5)(f) ~~s. 212.08(5)(g)~~.

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

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

607 Section 12. Paragraph (c) of subsection (1) of section
 608 624.5105, Florida Statutes, is amended to read:

609 624.5105 Community contribution tax credit; authorization;
 610 limitations; eligibility and application requirements;
 611 administration; definitions; expiration.—

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

613 (c) The total amount of tax credit which may be granted
 614 for all programs approved under this section and ss.
 615 212.08(5)(o) and 220.183 ~~ss. 212.08(5)(p) and 220.183~~ is \$14.5
 616 million in the 2022-2023 fiscal year and in each fiscal year
 617 thereafter for projects that provide housing opportunities for
 618 persons with special needs as defined in s. 420.0004 or
 619 homeownership opportunities for low-income or very-low-income
 620 households as defined in s. 420.9071 and \$4.5 million in the
 621 2022-2023 fiscal year and in each fiscal year thereafter for all
 622 other projects.

623 Section 13. Subsection (1) of section 1011.94, Florida
 624 Statutes, is amended to read:

625 1011.94 University Major Gifts Program.—

626 (1) There is established a University Major Gifts Program.
 627 The purpose of the program is to enable each university to
 628 provide donors with an incentive in the form of matching grants
 629 for donations for the establishment of permanent endowments and
 630 sales tax exemption matching funds received pursuant to s.
 631 212.08(5)(i) ~~s. 212.08(5)(j)~~, which must be invested, with the
 632 proceeds of the investment used to support libraries and
 633 instruction and research programs, as defined by the Board of
 634 Governors.

635 Section 14. The repeal of s. 288.1258, Florida Statutes,
 636 contained in this act shall prevail over any conflicting
 637 amendments to that section contained in HB 5 or similar
 638 legislation enacted during the 2023 Regular Session.

639 Section 15. This act shall take effect on the same date
 640 that HB 5 or similar legislation takes effect, if such
 641 legislation is adopted in the same legislative session or an
 642 extension thereof and becomes a law.