

1                   A bill to be entitled  
2           An act relating to film, television, and digital media  
3           project rebate program; creating s. 288.1259, F.S.;  
4           providing definitions; creating the Targeted High Wage  
5           Production Program within the Department of Economic  
6           Opportunity under the supervision of the Commissioner  
7           of Film and Entertainment; providing the purpose of  
8           the program; requiring that film, television, and  
9           digital media projects being produced in the state  
10          meet specified criteria in order to be eligible for a  
11          rebate under the program; authorizing applicants to  
12          receive rebates up to a specified amount; providing  
13          that an applicant is eligible to receive a bonus under  
14          certain circumstances; requiring an applicant to make  
15          certain good faith efforts; requiring the commissioner  
16          to accept applications for the program during certain  
17          application periods; providing requirements for the  
18          department relating to earmarking and setting aside  
19          rebate funds; providing that a project may be offered  
20          a partial rebate in certain circumstances; providing  
21          procedures and requirements for the application  
22          process; requiring the commissioner to review program  
23          applications and take specified action within a  
24          reasonable period of time; requiring the Florida Film  
25          and Entertainment Advisory Council to determine a

26 | score for each qualified project using specified  
27 | criteria; requiring the commissioner to determine the  
28 | priority order and scoring system of such specified  
29 | criteria with assistance from the council and certain  
30 | other persons; providing requirements for such  
31 | specified criteria; requiring the commissioner to take  
32 | certain actions relating to the certification or  
33 | rejection of qualified projects in a timely manner;  
34 | requiring the department to earmark and set aside  
35 | certain funds, if such funds are available; requiring  
36 | the commissioner to develop a process to verify the  
37 | actual qualified expenditures and rebate bonus  
38 | eligibility of a certified project after the project's  
39 | work in the state is complete; providing requirements  
40 | for the verification process; requiring a certified  
41 | public accountant to complete a compliance audit to  
42 | substantiate each qualified expenditure and submit an  
43 | audit report to the commissioner; requiring the  
44 | commissioner to review the compliance audit report and  
45 | provide certain information to the department;  
46 | requiring that the rebate be issued within a  
47 | reasonable period of time after approval of the final  
48 | rebate amount by the department; requiring a certified  
49 | project to include a marketing component and promote  
50 | the state as a destination for certain purposes;

51 requiring a certified project to allow certain persons  
52 to visit the production site upon request of the  
53 commissioner; requiring a certified project to provide  
54 photos of the production to the commissioner for  
55 certain promotion purposes; requiring the department  
56 to disqualify a certified project from the program  
57 under certain circumstances; providing for liability  
58 of and imposing civil penalties on an applicant that  
59 submits fraudulent information; providing for  
60 rulemaking; requiring the commissioner to provide an  
61 annual report to the Governor and the Legislature on a  
62 specified date; providing that certain appropriated  
63 funds are not subject to reversion except upon  
64 expiration of the program; providing for the  
65 expiration of the program; providing that the program  
66 shall be funded in a certain manner, subject to  
67 legislative appropriation; providing an effective  
68 date.

69  
70 Be It Enacted by the Legislature of the State of Florida:

71  
72 Section 1. Section 288.1259, Florida Statutes, is created  
73 to read:

74 288.1259 Targeted High Wage Production Program.—

75 (1) DEFINITIONS.—As used in this section, unless the

76 context otherwise requires, the term:

77 (a) "Certified project" means a qualified project that has  
78 been scored by the council, determined by the commissioner to  
79 meet or exceed the desired economic impact and other criteria of  
80 the program, and allocated rebate funds based on its estimated  
81 qualified expenditures.

82 (b) "Commissioner" means the Commissioner of Film and  
83 Entertainment.

84 (c) "Council" means the Florida Film and Entertainment  
85 Advisory Council.

86 (d) "Digital media project" means a commercial video game,  
87 including an educational video game, which includes at least 30  
88 minutes of game play time. The term does not include a project  
89 deemed by the office to contain content that is obscene as  
90 defined in s. 847.001.

91 (e) "Family friendly" means having cross-generational  
92 appeal; being appropriate in theme, content, and language for a  
93 broad family audience; embodying a responsible resolution of  
94 issues; not containing any act of drunkenness, illicit drug use,  
95 sex, nudity, gratuitous violence, or vulgar or profane language;  
96 and not portraying smoking any substance in a positive light.

97 (f) "Film project" means a theatrical, direct-to-video,  
98 television, cable, Internet, streaming service, or animated  
99 narrative motion picture that is at least 75 minutes in length.  
100 The term does not include a project deemed by the office to

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101 contain content that is obscene as defined in s. 847.001.

102 (g) "Florida resident" means a person who has a valid  
103 Florida driver license or Florida identification card issued  
104 under s. 322.051 and has signed an affidavit confirming  
105 residency.

106 (h) "Office" means the Office of Film and Entertainment  
107 within the department.

108 (i) "Principal photography" means:

109 1. For a film project or television project, the filming  
110 of major or significant components of the project which involve  
111 lead actors.

112 2. For a digital media project, the period of time during  
113 which the work of the majority of the crew is dedicated solely  
114 to the project.

115 (j) "Production start date" means:

116 1. For a film project or a television project, the start  
117 date of principal photography as specified in the project's  
118 application.

119 2. For a digital media project, the start date of final  
120 storyboards or a later date as specified in the project's  
121 application.

122 (k) "Qualified expenditures" means expenditures incurred  
123 in the state and paid to residents of the state or to businesses  
124 registered in the state for preproduction, production, or  
125 postproduction of a qualified project, including the following:

126 1. Rented or leased goods or services provided by a vendor  
 127 or supplier in the state which is registered with the Department  
 128 of State or the Department of Revenue, has a physical address in  
 129 the state other than a post office box, and employs one or more  
 130 Florida residents on a full-time basis. When services provided  
 131 by the vendor or supplier include personal services or labor,  
 132 only personal services or labor provided by Florida residents  
 133 qualify.

134 2. Payments to Florida residents in the form of salary or  
 135 wages up to a maximum of \$200,000 per resident, including  
 136 amounts paid per diem to a worker who is a Florida resident and  
 137 amounts paid through payroll service companies, and benefits  
 138 such as pension, health, and welfare payments for technical and  
 139 production crews, directors, producers, and performers. For  
 140 purposes of this subparagraph, payments do not include wages for  
 141 executives, legal staff, or other corporate staff who are not  
 142 employed to work solely on the project.

143 3. Rented or leased cars, trucks, and trailers if the  
 144 vehicles or trailers are registered with the Florida Department  
 145 of Highway Safety and Motor Vehicles.

146 4. Purchases of catered meals and on-set craft service  
 147 supplies.

148 5. Rented hotel rooms or other accommodations for cast or  
 149 crew.

150

151 The term does not include expenditures for rebilled goods or  
152 services provided by an in-state company from an out-of-state  
153 vendor or supplier; expenditures made before qualification for  
154 the program; expenditures made by Internet transaction;  
155 expenditures for airfare; costs associated with development,  
156 marketing, or distribution of the project; or, for a digital  
157 media project, expenditures made more than 9 months after the  
158 project's first qualified expenditure.

159 (1) "Qualified project" means a film project, television  
160 project, or digital media project that meets the following  
161 criteria:

162 1. The project meets the application requirements of the  
163 program.

164 2. A complete application for the program has been  
165 submitted to the commissioner and accepted for consideration by  
166 the office.

167 3. The project is not a weather or market program; a  
168 sporting event or a sporting event broadcast; a gala; an awards  
169 show; a production that solicits funds; a home shopping program;  
170 a political program; a gambling-related project or production; a  
171 concert production; a news or current events show; a sports or  
172 sports recap show; a pornographic production; or a production  
173 deemed by the office to contain content that is obscene as  
174 defined in s. 847.001.

175 (m) "Television project" means a television pilot program

176 or series that meets the following requirements:

177 1. The project is a scripted drama, comedy, animation, or  
178 reality show.

179 2. The project has a runtime that fits at least a 30-  
180 minute program slot, but is no longer than required to fit a 60-  
181 minute program slot.

182 3. For a series, the project must have at least 7  
183 episodes, except that a reality series must have at least 10  
184 episodes.

185  
186 The term does not include a project deemed by the office to  
187 contain content that is obscene as defined in s. 847.001.

188 (n) "Underutilized area" means any county in this state  
189 except Broward County, Miami-Dade County, Pinellas County,  
190 Hillsborough County, Orange County, or Seminole County.

191 (2) CREATION AND PURPOSE.-

192 (a) The Targeted High Wage Production Program is created  
193 within the Department of Economic Opportunity under the  
194 supervision of the Commissioner of Film and Entertainment.

195 (b) The purpose of the program is to boost the economic  
196 prosperity of the state by creating high-paying jobs in a high-  
197 paying industry; enhancing tourism by choosing projects that  
198 encourage tourists to visit the state; broadening the film,  
199 television, and digital media industry's impact on the state by  
200 offering a bonus for projects that take place in underutilized



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201 areas; and encouraging the production of more family-friendly  
202 productions in the state. This purpose shall be accomplished by  
203 providing a limited rebate to projects that provide the greatest  
204 return on investment and economic benefit to the state, as  
205 determined after a project has made its expenditures in the  
206 state.

207 (3) REBATE ELIGIBILITY.—

208 (a) To be eligible for a rebate, an applicant must be  
209 registered to do business in the state and producing a project  
210 that meets the following requirements:

211 1. The project has projected qualified expenditures of:

212 a. For a film project or digital media project, at least  
213 \$1.5 million.

214 b. For a television project, at least \$500,000 per  
215 episode.

216 2. The project is projected to employ a crew, including  
217 cast and stand-ins, but not including extras or background  
218 performers, of which at least 60 percent will be residents of  
219 the state and at least one member will be a military veteran.

220 3. The project is projected to spend at least 70 percent  
221 of its total production days in the state.

222 4. The company producing the project may not receive a  
223 sales and use tax certificate of exemption pursuant to s.  
224 288.1258 for the project.

225 (b) An applicant may receive a rebate in the amount of up

226 to 20 percent or, if eligible to receive a 3 percent bonus, 23  
227 percent of its verified qualified expenditures, up to a maximum  
228 rebate amount of \$2 million. An applicant may receive a 3  
229 percent bonus if 60 percent of the project's production in the  
230 state will take place in an underutilized area or if its content  
231 is family friendly.

232 (c) An applicant must make a good faith effort to use  
233 existing providers of infrastructure or equipment in the state,  
234 when available, including providers of camera gear, grip and  
235 lighting equipment, vehicles, and postproduction services, and  
236 to employ cast and crew who are Florida residents.

237 (4) APPLICATION PERIODS.—

238 (a) The commissioner shall accept applications for the  
239 program during two application periods each fiscal year. The  
240 commissioner shall set the dates for each application period  
241 within the following constraints:

242 1. The first application period may begin before the start  
243 of the fiscal year and must end no later than 5 business days  
244 after July 1.

245 2. The second application period must end no later than 5  
246 business days after December 1.

247 (b) The department may not earmark or set aside more than  
248 60 percent of any appropriated or rolled-over rebate funds  
249 during the first application period of each fiscal year. Rebate  
250 funds not earmarked and set aside during an application period

251 roll over for use in the next application period.

252 (c) If all rebate funds are earmarked and set aside for  
253 certified projects, new applications may not be accepted until  
254 additional funds become available for the program.

255 (d) A project may be offered a partial rebate if rebate  
256 funds equal to the total rebate amount that the project is  
257 eligible for are not available. A project that is offered a  
258 partial rebate may either accept the partial rebate in lieu of  
259 the total rebate amount that it is eligible for or reject the  
260 partial rebate and withdraw its application from consideration.  
261 Notification of such acceptance or rejection must be provided to  
262 the commissioner in writing before the end of the application  
263 period. A project that accepts a partial rebate is not eligible  
264 for any additional rebate funds that become available after its  
265 application period.

266 (5) APPLICATION PROCESS.—

267 (a) A company that plans to produce a film project,  
268 television project, or digital project in the state may submit  
269 an application to the commissioner:

270 1. During the first application period for a project with  
271 a production start date that is within 6 months after July 1.

272 2. During the second application period for a project with  
273 a production start date that is within 6 months after January 1.

274 (b) A company, including its parent company, may submit  
275 applications for up to five projects in a fiscal year but only

276 one such project may be certified, except that a television  
277 pilot and a television series based on the pilot may be  
278 certified in the same fiscal year.

279 (c) The application must include the following:

280 1. Proof of project funding.

281 2. Project-related employment information, including the  
282 total number of Florida residents employed by the project.

283 3. A full line-item budget and detailed qualified  
284 expenditures budget that includes:

285 a. The expected total qualified expenditures for wages  
286 paid to Florida residents.

287 b. The expected total qualified expenditures and  
288 nonqualified expenditures in the state.

289 4. A detailed distribution plan that may be used to  
290 determine the potential economic impact of the project in the  
291 state.

292 5.a. For a film project, the latest script, a production  
293 schedule, a Day Out of Days report, and a list of the expected  
294 shooting locations.

295 b. For a digital media project, a detailed game design  
296 document, including a production schedule.

297 c. For a television project that is a pilot, a final  
298 script, a production schedule, a Day Out of Days report, and a  
299 list of the expected shooting locations.

300 d. For a television project that is a series, the latest

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301 scripts for at least two episodes, a production schedule, a Day  
302 Out of Days report, and a list of the expected shooting  
303 locations for the first episode.

304 6. An affirmation signed by the applicant that the  
305 information on the application is correct.

306 7. The applicant's Florida tax identification number.

307 (d) Within a reasonable period of time after the last  
308 business day of each application period, the commissioner shall:

309 1. Review all applications submitted during the  
310 application period and determine the eligibility of each  
311 applicant.

312 2. Determine the maximum rebate amount that each eligible  
313 applicant may be awarded. In order to determine an applicant's  
314 maximum rebate amount, the commissioner must determine the  
315 following:

316 a. Whether the applicant's project is family friendly.

317 b. The percentage of the applicant's production that is  
318 proposed to occur in an underutilized area.

319 3. Contact each applicant with questions as necessary.

320 4. Gather any additional information needed to address the  
321 criteria specified in subsection (6).

322 5. Provide to each council member a package containing the  
323 details of each eligible applicant's project.

324 6. Set, and provide notice to the council of, the date and  
325 time of a council meeting for the purpose of assessing each

326 qualified project. The council may meet in person or by  
327 conference call.

328 (e) The council shall determine a score for each qualified  
329 project using the criteria specified in subsection (6), with the  
330 highest scores going to projects determined to provide the  
331 greatest economic impact and return on investment to the state.

332 (6) CRITERIA FOR DETERMINING PROJECT SCORES.—

333 (a) The priority order and scoring system of the criteria  
334 specified in paragraph (b) must be determined by the  
335 commissioner, with assistance from the council and other persons  
336 as determined by the commissioner, before the first application  
337 period.

338 (b) The criteria used by the council to determine the  
339 score for each qualified project shall include, at a minimum,  
340 the following:

341 1. The amount of the project's overall expected qualified  
342 expenditures.

343 2. The amount of wages that will be paid to Florida  
344 residents employed by the project.

345 3. The number of full-time equivalent jobs that will be  
346 created by the project.

347 4. Whether pension, health, and welfare benefits will be  
348 provided to Florida residents employed by the project.

349 5. The estimated direct and indirect tourism benefits of  
350 the project, based on the submitted distribution plan.

- 351       6. The expected duration of employment for Florida  
 352 residents employed by the project.
- 353       7. What percentage of the project will be produced in an  
 354 underutilized area.
- 355       8. Whether the project is family friendly.
- 356       9. Whether the project involves any writers, producers,  
 357 directors, or stars who are Florida residents.
- 358       10. Whether a film, television, or digital media school in  
 359 the state will assist with the production of the project.
- 360       11. Whether the project leadership team has a successful  
 361 project history.
- 362       12. The number of Florida-resident veterans who will be  
 363 employed by the project.
- 364       13. The number of graduates of film schools in the state  
 365 the project will hire as cast or crew.
- 366       (7) NOTIFICATION OF DECISION.—
- 367       (a) After the council determines each qualified project's  
 368 score, the commissioner shall, in a timely manner:
- 369           1. Make a final determination on whether to certify or  
 370 reject each qualified project, giving consideration to the score  
 371 determined by the council.
- 372           2. Provide to the department a list of certified projects  
 373 and the maximum rebate amount that each respective applicant may  
 374 receive.
- 375           3. Notify each certified project of the specified

376 percentage of its qualified expenditures for which it is  
377 eligible to receive a rebate and the maximum rebate amount that  
378 it may receive.

379 4. Provide a notice of rejection to each rejected  
380 applicant. Failure to notify an applicant of its rejection does  
381 not deem the applicant's project a certified project.

382 (b) Based on the final determination of the commissioner,  
383 the department shall earmark and set aside the amount of rebate  
384 funds necessary to fund the total maximum rebate amount that may  
385 be awarded for each certified project, if funds are available.

386 (8) VERIFICATION PROCESS.-

387 (a) The commissioner shall develop a process to verify the  
388 actual qualified expenditures and rebate bonus eligibility of a  
389 certified project after the project's work in the state is  
390 complete. The verification process shall require all of the  
391 following:

392 1. Each certified project must submit to the commissioner,  
393 electronically or in hard copy, or both, all of the following:

394 a. Data substantiating each qualified expenditure which  
395 has been audited by an independent certified public accountant  
396 as provided in subparagraph 4.

397 b. Copies of documents verifying the residency of Florida  
398 residents employed by the project.

399 c. The final script.

400 d. The most recent production board and shooting schedule.



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401 e. The most recent credit list showing where the credits  
402 required under subsection (9) will appear.

403 f. A cast list and final crew list with contact  
404 information.

405 g. For each veterans employed by the project, a copy of  
406 the veterans' DD Form 214 as issued by the United States  
407 Department of Defense or another acceptable form of  
408 identification as specified by the Department of Veterans'  
409 Affairs.

410 h. Any additional information determined to be necessary  
411 by the commissioner.

412 2. The lead producer or studio executive in charge of the  
413 certified project must sign and submit to the commissioner a  
414 written declaration under penalty of perjury as provided in s.  
415 92.525 stating that all salaries, wages, and other compensation  
416 submitted as qualified expenditures are in compliance with this  
417 section.

418 3. The information and written declaration required by  
419 subparagraphs 1. and 2. must be received by the commissioner  
420 within 120 days after the certified project has made its last  
421 qualified expenditure, but no later than 1 year after its  
422 production start date. Pursuant to rules adopted by the  
423 department, the commissioner may, upon a showing of good cause,  
424 grant a one-time extension of this deadline.

425 4. An independent certified public accountant who is

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426 licensed in and a resident of the state must conduct a  
427 compliance audit, at the certified project's expense, to  
428 substantiate each qualified expenditure and submit to the  
429 commissioner a report containing the results of the audit,  
430 including substantiating data, within a reasonable period of  
431 time after receipt of records from the certified project.

432 (b) The commissioner shall review the report required  
433 under paragraph (a) within a reasonable period of time after  
434 receipt of the report and shall provide to the department the  
435 verified amount of actual qualified expenditures made by the  
436 certified project and the rebate amount due to such project.

437 (c) Within a reasonable period of time after approval by  
438 the department of the rebate amount due to the certified  
439 project, which may not exceed the maximum rebate amount  
440 specified in the notice required under subparagraph (7) (a) 3.,  
441 the rebate shall be issued.

442 (9) MARKETING AND TOURISM REQUIREMENT.—

443 (a) A certified project must include a marketing component  
444 and promote this state as a tourist destination or film and  
445 entertainment production destination in order to receive a  
446 rebate under this section. The commissioner shall ensure that  
447 the certified project meets this requirement. If logos appear in  
448 the end credits of the project, a "Filmed in Florida" or  
449 "Produced in Florida" logo and, if applicable, the logo of the  
450 local film office must be included in the end credits. The size

451 and placement of such logos must be commensurate to other logos  
452 included in the end credits. If logos do not appear in the end  
453 credits of the project, the statement "Filmed in Florida" or  
454 "Produced in Florida" or a similar statement approved by the  
455 commissioner must be included in the end credits. In addition, a  
456 digital media project must create and include a 5-second or  
457 longer animated logo that includes the statement "Produced in  
458 Florida" or a similar statement approved by the commissioner and  
459 the logo of the local digital media office, if applicable,  
460 displayed in a manner easily seen by a consumer of the digital  
461 media project. The commissioner shall provide the logos required  
462 in this paragraph, except that any local office logo shall be  
463 provided by the applicable local office.

464 (b) A certified project must allow the commissioner, or  
465 his or her designee, and at least two guests to visit the  
466 production site upon the request of the commissioner. Upon such  
467 request, the certified project must provide the commissioner  
468 with reasonable notice of a date and time for such visit.

469 (c) A certified project must provide to the commissioner  
470 at least five preapproved photos of the production and grant the  
471 commissioner free use of the photos to promote the state as a  
472 film, television, and digital media production location or  
473 tourist destination.

474 (10) DISQUALIFICATION.—The department shall disqualify a  
475 certified project and may not issue a rebate if the project:

476 (a) Does not begin principal photography in this state  
 477 within the period beginning 30 days before and ending 90 days  
 478 after the project's listed production start date. The  
 479 commissioner may, pursuant to department rules, grant a one-time  
 480 extension of this deadline upon a showing of good cause;

481 (b) Does not abide by the policies, procedures, deadlines,  
 482 or requirements of the application or verification process;

483 (c) Does not notify the commissioner of a change in the  
 484 production start date before beginning production;

485 (d) Submits fraudulent information; or

486 (e) Uses the state sales and use tax certificate of  
 487 exemption established under s. 288.1258.

488 (11) FRAUD.—An applicant that submits fraudulent  
 489 information under this section is liable for reimbursement of  
 490 the reasonable costs and fees associated with the review,  
 491 processing, investigation, and prosecution of the fraudulent  
 492 submission. In addition, an applicant that obtains a rebate  
 493 under this section through the submission of fraudulent  
 494 information is liable for reimbursement of the rebate received  
 495 and shall pay a civil penalty in an amount equal to double the  
 496 rebate amount. The penalty is in addition to any criminal  
 497 penalty for which the applicant is liable for the same acts.

498 (12) RULES; POLICIES; PROCEDURES.—The department may adopt  
 499 rules and shall develop policies and procedures to administer  
 500 this section, including, but not limited to, rules specifying

501 requirements for the application and approval processes and the  
502 determination of qualified expenditures.

503 (13) ANNUAL REPORT.—Each November 1, the commissioner  
504 shall provide to the Governor, the President of the Senate, and  
505 the Speaker of the House of Representatives a report on the  
506 program for the previous fiscal year which identifies the  
507 program's return on investment and any economic benefits to the  
508 state attributable to the program.

509 (14) FUNDS NOT SUBJECT TO REVERSION.—Notwithstanding s.  
510 216.301, funds appropriated for this program shall not be  
511 subject to reversion except as provided in subsection (15).

512 (15) EXPIRATION.—The Targeted High Wage Production Program  
513 expires June 30, 2026, on which date all remaining appropriated  
514 funds not earmarked and set aside for certified projects shall  
515 revert to the General Revenue Fund. All remaining appropriated  
516 funds shall revert to the General Revenue Fund by October 31,  
517 2027.

518 Section 2. Subject to legislative appropriation, the  
519 program shall be funded as follows:

520 (1) Twenty million for fiscal year 2022-2023.

521 (2) Twenty million for fiscal year 2023-2024.

522 (3) Twenty million for fiscal year 2024-2025.

523 (4) Twenty million for fiscal year 2025-2026.

524 Section 3. This act shall take effect July 1, 2022.