Florida Entertainment Sales Tax Exemption

DUVAL COUNTY (Jacksonville)

The Jacksonville Film & Television Job and Business Creation Program is a performance based program (10% rebate) structured to attract high wage unique film and television productions opportunities to Jacksonville that will hire area professionals and purchase goods and services from local businesses. Program is based upon meeting minimum thresholds (\$50,000) on qualified expenditures and hiring of Duval County residents and first comefirst serve priority. Click <u>HERE</u> for more information.

HILLSBOROUGH COUNTY (TAMPA)

Hillsborough County offers a rebate of up to 10% (capped at \$500,000.00) on expenditures within Hillsborough County in excess of \$100,000. This includes but is not limited to, equipment, payroll, private and governmental services, hotel and travel accommodations, expendables, and location fees. All applications are processed on a "first come-first served" basis, and are subject to available funding. For more information, or a copy of our application, please contact Tyler

Martinolich <u>tmartinolich@visittampabay.com</u> or visit us at our website <u>www.filmtampabay.com</u>.

MIAMI-DADE COUNTY (Miami)

The TV, Film and Entertainment Production Incentive is a performance-based grant program that is based on Miami-Dade County-centric criteria. Each project's eligibility will be determined on a case-by-case basis and each project/grant agreement will be required to go before the Board of County Commissioners (BCC) for individual approval. This process requires a timeframe of two or more months for approval. After the grant is approved, the rebate will be distributed after the production provides proof of their local

spend, hires, etc. through a professional audit.

Tier 1: Local spend of \$1,000,000 or more

- Minimum spend of \$1,000,000.00 in Miami-Dade County with a maximum grant of \$100,000.00.
- Requires no less than 40 Miami-Dade County residents be hired as principal cast and crew members. Cast and crew (employees) qualify for the 40 minimum local hire but excludes extras/background talent. All 40 employees must be Miami-Dade County residents.
- Requires at least 70 percent of hired vendors and contractors to be Miami-Dade County Registered Businesses.

<u>CLICK HERE</u> for more information about Tier 1.

Tier 2: Local spend of \$500,000 to less than \$1,000,000

- Minimum spend of \$500,000.00 to less than \$1,000,000.00 in Miami-Dade County with a maximum grant of \$50,000.00.
- Requires no less than 20 Miami-Dade County residents be hired as principal cast and crew members. Cast and crew (employees) qualify for the 20 minimum local hire but excludes extras/background talent. All 20 employees must be Miami-Dade County residents.
- Requires at least 70 percent of hired vendors and contractors to be Miami-Dade County Registered Businesses

CLICK HERE for more information about Tier 2.

Each project's eligibility will be determined on a case-by-case basis, and each project/grant agreement will be require approval by the Board of County Commissioners. Grants will only be disbursed after the project is completed and proof that all requirements were satisfied has been submitted. Click <u>HERE</u> for more information.

MIAMI-DADE COUNTY (City of North Miami)

The City of North Miami offers pre-production and production incentives for qualified projects and are subject to funding availability. For full description and requirements for North Miami film incentives, click <u>HERE</u>.

MIAMI-DADE COUNTY (City of Miami Beach)

Miami Beach is proud to announce our new film & production incentive program! Making movies and other film projects in Miami Beach has never been easier! \$10,000 grants with only \$25,000 local spend required. <u>CLICK HERE</u> for more information.

MIAMI-DADE COUNTY (Miami Beach Visitor and Convention Authority)

The Miami Beach Visitor and Convention Authority (MBVCA) incentive is only available to scripted feature films, scripted television shows, documentaries, short films, TV or streaming service pilot or series, but excluding, commercials, music videos, and all reality and reality-based programming. For the purpose of this incentive, any multi-episode production, such as a season of a television series, is considered one unique production. Applications will be reviewed by the MBVCA and verified by the City of Miami Beach Film and Print Office throughout the fiscal year. <u>CLICK</u> <u>HERE</u> for more info and to apply.

PALM BEACH COUNTY (Boca Raton, Jupiter, West Palm Beach)

Palm Beach County Florida offers one of the most popular incentives found within the state. G-Star Studios, South Florida's largest motion picture sound stage on the campus of G-Star School of the Arts offers the use of its facilities deeply discounted when producers utilize their highly trained and eager students as interns on set. The studio consists of 13 buildings including a 20,000 sq., ft. studio with 3 staging areas, 2,500 sq. ft. of production offices, green room with private facilities of the stars, set construction shop, prop shop, picture car paint shop and more. The stage is a copy of the Warner Bros. sound stage with advanced technological improvements which includes the ability to convert the stage into an 850 seat theater for live performances and movie premiers. For more info visit For more info visit <u>http://www.pbfilm.com/local-incentives</u>

TOURISM BRANDED CONTENT SPONSORSHIP PROGRAM The Palm Beach County Film & Television Commission's (FTC) Tourism Branded Content Sponsorship Program's initiates and sponsors positive tourism branded programming that aims to attract and increase tourism to The Palm Beaches. Distribution must be in place.

Sponsorship will be approved based on the following criteria:

1. Financial impact (including hotel room nights) in Palm Beach County during production only

2. Quality of applicant's visual impact on Palm Beach County tourism assets.

3. Quality of applicant's audible mentions of Palm Beach County tourism asset locations

4. Overall quality of applicant's impact on Palm Beach County tourism.

- 5. Distribution Outreach
- 6. Number of certified SBE companies on the project
- 7. Overall show impression

A total of \$650,000 is available for sponsorships. For more information please call The Palm Beach County Film & Television

Commission at 561.233.1000 or email pman@pbfilm.com.

SARASOTA COUNTY (Sarasota)

Sarasota County's up-to-100% CASH BACK rebate incentive program is now into its fifth successful year, providing performance-based rebates to production and post-production that takes place in Sarasota County and uses local resources, vendors, crew, equipment providers and more. Projects can receive up-to 100% back of fees, costs, expenses etc. paid directly to Sarasota County governmental divisions/departments such as law enforcement Sheriffs, fire and emergency services, marine patrol, public works, use of Countyowned roads, buildings, parks, beaches, etc.; and up to 20% of qualified spending in the private sector and other municipalities located in the county limits. A basic cap of \$25,000 per project can be RAISED by requesting the cap increase in writing to the County Commission based on the project's "added value" such as spending a larger budget, staying longer in the community to shoot or post, hiring more locals, notable attachments to the project, distribution in place, etc. Each such request is reviewed on a case-by-case basis, as the cash rebate program is a first-come/first-served, funds available program, that is periodically replenished by the County to a total guarter-million dollar fund. The incentive can be applied for by most mediums and genres as long as the project is not rated beyond an "R" or its equivalent in any medium. That includes studio and independent films, television segments, specials, programs and more, including scripted and unscripted, documentaries, commercials, print ads and multi-faceted agency campaigns, digital and online series, video games, music videos, and live entertainment events, as well as multimedia/omnimedia projects batching together numerous components. For more information, forms and details can be found at www.filmsarasota.com/ incentives under "SHOW ME THE MONEY!" including the application and qualified expenditures spreadsheet by clicking through on

those links. Inquiries can also be made, toll-free, to 888-765-5777 ext. 104, or by emailing: info@filmsarasota.com

PINELLAS COUNTY (ST. PETERSBURG/CLEARWATER)

Local Incentive – the Film Marketing Partnerships The mission of the Film Marketing Partnerships is to market the St. Petersburg-Clearwater area as a film production destination that supports financially viable and high-production-value films that contribute to the county's tourism industry and local economy by targeting the niche-market traveler of filmmakers. This local incentive program pays an agreed-upon amount to qualifying production companies in return for specific promotional commitments to the St. Petersburg-Clearwater, Florida area. Grants typically range from \$10,000-\$200,000. For more visit <u>http://</u> www.filmspc.com/