

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, STRONGLY OPPOSING HOUSE BILL 5, WHICH WOULD CLOSE THE FLORIDA OFFICE OF FILM AND ENTERTAINMENT (THE "STATE FILM COMMISSION") AND ELIMINATE THE ENTERTAINMENT INDUSTRY SALES TAX EXEMPTION PROGRAM; AND DIRECTING THE CITY CLERK TO SEND A COPY OF THIS RESOLUTION TO THE SPEAKER OF THE FLORIDA HOUSE OF REPRESENTATIVES, AND THE PRESIDENT OF THE FLORIDA SENATE.

WHEREAS, House Bill 5 ("HB 5") have been filed for consideration during the Florida Legislature's 2023 session; and

WHEREAS, if enacted, HB 5 would, among other things, close the Florida Office of Film and Entertainment (the "State Film Commission") and eliminate the Entertainment Industry Sales Tax Exemption program (the "Tax Exemption Program"), which would effectively represent a tax increase on Florida's Film industry and

WHEREAS, the Tax Exemption program allows any qualified production company engaged in the production of motion pictures, made for television motion pictures, television series, commercial advertising, music videos, or sound recordings in Florida to be eligible for an exemption from sales and use tax on the purchase or lease of certain items used exclusively as an integral part of the production activities in Florida; and

WHEREAS, qualified production activities eligible for a sales tax exemption are wide-reaching and include production equipment (rental or purchase), set design and construction, real estate rental (office, studio, and location fees), props and wardrobe, and production-related computers and software; and

WHEREAS, the State Film Commission estimated that all qualified production companies received \$46.3 million in exemptions between FY 2016-17 and FY 2018-19; and

WHEREAS, according to 2021 study by the Office of Economic and Demographic Research (EDR), the Tax Exemption program generated positive return of investment (ROI) in 2015, 2018, and 2021; and

WHEREAS, Florida's Production Industry Council strongly opposes HB 5 as it will have adverse impacts on Florida's film industry; and

WHEREAS, it would be more beneficial to Florida's economy to continue providing sales exemptions to production companies based or choosing to work in Florida, as production companies stimulate Florida's economy by renting equipment and space from Florida businesses, employ Floridian cast and crews, and enhance tourism by creating projects that encourage tourists to visit the State; and

WHEREAS, based on the foregoing, the Mayor and City Commission strongly oppose HB 5 and urge Florida Legislature to preserve the State Film Commission and the Tax Exemption program.

NOW, THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, that the Mayor and City Commission hereby strongly oppose House Bill 5, which would close the Florida Office Of Film And Entertainment (the "State Film Commission") and eliminate the Entertainment Industry Sales Tax Exemption program; and direct the City Clerk to send a copy of this Resolution to the Speaker of the Florida House of Representatives, and the President of the Florida Senate.

PASSED AND ADOPTED this ____ day of _____, 2023.

Attest:

Dan Gelber, Mayor

Rafael E. Granado, City Clerk

(Sponsored by Commissioner Alex J. Fernandez)

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION



City Attorney

3-17-23
Date