



## Fiscal Estimate Narratives

LAB 5/9/2025

LRB Number	25-2456/1	Introduction Number	AB-0231	Estimate Type	Original
<b>Description</b> creating a tax credit for expenses related to film production services and for capital investments made by a film production company, granting rule-making authority, and making an appropriation					

### Assumptions Used in Arriving at Fiscal Estimate

Under the bill, and beginning in 2027, the Legislative Audit Bureau is required to prepare a performance evaluation audit of the program to accredit productions for purposes of ss. 71.07 (5f) and (5h), 71.28 (5f) and (5h), and 71.47 (5f) and (5h) by the state film office.

It is difficult to accurately estimate the cost of conducting the audit until planning and scheduling work is completed. However, it is likely that conducting the audit would reduce the flexibility of the Joint Legislative Audit Committee to direct the Legislative Audit Bureau to complete other audits and evaluations.

### Long-Range Fiscal Implications