

## Fiscal Estimate - 2025 Session

☒ Original      ☐ Updated      ☐ Corrected      ☐ Supplemental

<b>LRB Number</b> <b>25-2810/1</b>	<b>Introduction Number</b> <b>SB-0231</b>
<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	
<b>Fiscal Effect</b>  <b>State:</b> <div style="display: flex; flex-wrap: wrap;"><div style="width: 33%;"><input type="checkbox"/> No State Fiscal Effect <input checked="" type="checkbox"/> Indeterminate     <input type="checkbox"/> Increase Existing Appropriations     <input type="checkbox"/> Decrease Existing Appropriations     <input type="checkbox"/> Create New Appropriations</div><div style="width: 33%;"><input type="checkbox"/> Increase Existing Revenues     <input type="checkbox"/> Decrease Existing Revenues</div><div style="width: 33%;"><input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget         <input type="checkbox"/> Yes      <input type="checkbox"/> No <input type="checkbox"/> Decrease Costs</div></div> <b>Local:</b> <div style="display: flex; flex-wrap: wrap;"><div style="width: 33%;"><input type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate     1. <input type="checkbox"/> Increase Costs      3. <input type="checkbox"/> Increase Revenue         <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory      <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory     2. <input type="checkbox"/> Decrease Costs      4. <input type="checkbox"/> Decrease Revenue         <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory      <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</div><div style="width: 33%;"><b>5. Types of Local Government Units Affected</b> <div style="display: flex; flex-wrap: wrap;"><div style="width: 33%;"><input type="checkbox"/> Towns <input type="checkbox"/> Counties <input type="checkbox"/> School Districts</div><div style="width: 33%;"><input type="checkbox"/> Village <input type="checkbox"/> Others <input type="checkbox"/> WTCS Districts</div><div style="width: 33%;"><input type="checkbox"/> Cities</div></div></div></div>	

## Fiscal Estimate Narratives

LAB 5/9/2025

LRB Number	25-2810/1	Introduction Number	SB-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