

Qualified Motion Picture Production Schools Exemption

Effective Date: May 30, 1997

Statute Reference: s. 212.0602, F.S.

Chapter Law: 97-188 (CS/HB 129)

Exempts the purchase or lease of equipment, items, and materials used by organizations which primarily teach students to perform jobs directly connected with the production of "qualified motion pictures" (see s. 212.031(1)(a)9., F.S.). Purchases must be used to teach students or demonstrate the organization's curriculum.

To qualify for this exemption, an organization must:

- * be primarily engaged in teaching students to work in a job directly connected with the production of "qualified motion pictures"; and,
- * conduct classes at a fixed location in Florida; and,
- * be licensed pursuant to Chapter 246, F.S. (Nonpublic Post secondary Institutions); and,
- * have at least 500 enrolled students.