



Senator George S. LeMieux
Chairman of the Board of Trustees

Dominic M. Calabro
President & Chief Executive Officer

**Comments to the Honorable Ed Hooper, Chair, and Members of the Senate Committee
on Commerce and Tourism Regarding SB 704 --- Entertainment Industry**

My name is Dominic M. Calabro and I am President and CEO of Florida TaxWatch, an independent, nonpartisan, nonprofit taxpayer research institute & government watchdog which, for over 40 years, has worked to improve the effectiveness, efficiency, and accountability of Florida government and promote a fair and equitable system of taxation.

In November 2018, Florida TaxWatch released an independent research report entitled ["Is the Sun Setting on Film In Florida."](#) Copies of the report have been made available to members and staff of the Committee and are available at FloridaTaxWatch.org/Research. Our report highlights the critical economic need to consider incentives for the film and television industry as part of the state's overall economic development strategy.

TaxWatch believes that state-level incentives to stimulate Florida's film and entertainment industry are both necessary and important. If the targeted rebate program created by SB 704 ensures the state makes back its investment, creates jobs for Florida residents, promotes Florida tourism, and pumps additional revenue into local businesses, then TaxWatch believes it would be in the best interest of the state for the Legislature to consider such a program.

The competition among states and other countries in attracting film and television production businesses has grown fierce, and the use of incentives to "outdo the competition" has created an arms race between states and countries competing for film and television job creation and economic development. TaxWatch is not suggesting that the state get caught up in this race, or that the Legislature relaunch an incentive program on a scale designed to outdo the competition. TaxWatch believes that Florida has much to offer film and television production companies, and that a sound, fiscally responsible incentive program, such as the targeted rebate program created by SB 704, will help to create and sustain an environment in which film and television production companies can grow and grow Florida's economy at the same time.

We look forward to working with you and your colleagues as the conversation regarding incentives for Florida's film and television industry progresses.