

SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

BILL: CS/SB 1850

SPONSOR: Finance and Taxation Committee and Senator Burt

SUBJECT: Trust Funds

DATE: March 28, 2001

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Keating</u>	<u>Johansen</u>	<u>FT</u>	<u>Fav/CS</u>
2.	_____	_____	<u>AGG</u>	_____
3.	_____	_____	<u>AP</u>	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

I. Summary:

This bill creates the Department of Revenue Clerks of the Court Trust Fund within the Department of Revenue. As required by s. 19(f), Art. III, State Constitution, a trust fund may only be created by a separate bill with a favorable three-fifths vote of the membership of each house of the Legislature. Separate legislation specifying a funding source for this trust fund is contained in Senate Bill 1852.

This bill creates an as yet unnumbered section of the Florida Statutes.

II. Present Situation:

The clerks of the court collect and manually submit court fines and fees to the state from a variety of sources into a variety of trust funds. Current disbursement procedures for such fines and fees to state agencies are costly, inefficient, and labor intensive with many manual processes involved for the clerks and state agencies. There is no statewide or individualized electronic disbursement by counties to state agencies except for the monthly electronic disbursement of child support payments made by the Department of Revenue

In Auditor General Report No. 01-062, *Assessment and Collection of Court Costs Authorized by Chapter 938, Florida Statutes*, published in November 2000, one of the several recommendations made to improve the economy and efficiency of the processes established by law for the assessment, collection, remittance, and distribution of court costs established by Chapter 938, F.S., is to establish a single state clearing trust fund into which the base court cost would be deposited.

III. Effect of Proposed Changes:

Section 1. Creates the Department of Revenue Clerks of the Court Trust Fund within the Department of Revenue. Funds received by the department from the clerks of the court shall be credited to the trust fund as provided in SB 1852, or similar legislation. The funds to be transmitted electronically by the clerks to the department include proceeds from the taxes imposed by chapter 199 - Intangibles Tax, chapter 201 - Documentary Stamp Tax, and all other fees, fines, reimbursements, court costs, or other court-related funds that the clerks must remit to the state pursuant to law.

In accordance with s. 19(f), Art. III, State Constitution, the trust fund must, unless terminated sooner, be terminated on July 1, 2005. Before its scheduled termination, the trust fund must be reviewed as provided in s. 215.3206(1) and (2), F.S.

Section 2. Provides that this act shall take effect on the effective date of SB 1852, or similar legislation, but it shall not take effect unless it is enacted by a three-fifths vote of the membership of each house of the Legislature and unless SB 1852, or similar legislation, becomes a law.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Economic Impact and Fiscal Note:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Amendments:

None.

This Senate staff analysis does not reflect the intent or official position of the bill's sponsor or the Florida Senate.
