By Senator Lee

10-1678A-04

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A bill to be entitled An act relating to the service charge on general revenue; amending s. 215.20, F.S.; applying a uniform service charge to income deposited into all trust funds of the state; exempting trust fund income from the service charge if the moneys are subject to certain investment or bond requirements or held by the state in its capacity as agent or fiduciary, or if the Executive Office of the Governor, in consultation with the Legislature, determines that the state would lose revenue; deleting provisions authorizing a reduced service charge for certain trust funds; deleting provisions specifying certain trust funds to which the 15 service charge applies; repealing ss. 215.211, 215.22, and 215.24, F.S., relating to deductions from the service charge and specified exemptions; amending ss. 20.2553, 202.193, 250.175, 339.082, 365.173, 372.107, 464.0198, 498.019, 561.027, 570.205, 576.045, 932.705, 943.365, and 1013.63, F.S., and repealing s. 372.106(3), F.S., relating to various trust funds of the state; conforming provisions to changes made by the act; providing an effective date. 28 Be It Enacted by the Legislature of the State of Florida: Section 1. Section 215.20, Florida Statutes, is amended to read:

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CODING: Words stricken are deletions; words underlined are additions.

215.20 Certain income and certain trust funds to contribute to the General Revenue Fund.--

- (1) A service charge of 7.3 7 percent, representing the estimated pro rata share of the cost of general government paid from the General Revenue Fund, is hereby appropriated from all income of a revenue nature deposited in all trust funds except those enumerated in s. 215.22. Income of a revenue nature shall include all earnings received or credited by such trust funds, including the interest or benefit received from the investment of the principal of such trust funds as may be permitted by law. This provision shall be construed in favor of the General Revenue Fund in each instance. All such appropriations shall be deposited in the General Revenue Fund.
- (2) Income of a revenue nature in any trust fund is not subject to the service charge if:
- (a) Investment of such moneys and the retention of interest is required by federal programs or mandates;
- (b) Investment of such moneys and the retention of interest is required by bond covenants, indentures, or resolutions;
- (c) Such moneys are held by the state in a trustee capacity as an agent or fiduciary for individuals, private organizations, or other governmental units; or
- (d) The Executive Office of the Governor determines, after consultation with the Legislature pursuant to the procedures of s. 216.177, that federal matching funds or contributions or private grants to any trust fund would be lost to the state.
 - (2) Notwithstanding the provisions of subsection (1):

31 (3) shall be made:

1 (a) The trust funds of the Department of Citrus and 2 the Department of Agriculture and Consumer Services, including 3 funds collected in the General Inspection Trust Fund for marketing orders and in the Florida Citrus Advertising Trust 4 5 Fund, shall be subject to a 3-percent service charge, which is 6 hereby appropriated to the General Revenue Fund. This 7 paragraph does not apply to the Conservation and Recreation Lands Program Trust Fund, the Florida Quarter Horse Racing 9 Promotion Trust Fund, the Citrus Inspection Trust Fund, the 10 Florida Forever Program Trust Fund, the Florida Preservation 11 2000 Trust Fund, the Market Improvements Working Capital Trust Fund, the Pest Control Trust Fund, the Plant Industry Trust 12 Fund, or other funds collected in the General Inspection Trust 13 Fund in the Department of Agriculture and Consumer Services. 14 (b) The Save the Manatee Trust Fund in the Fish and 15 Wildlife Conservation Commission shall be subject to a 16 17 3-percent service charge, which is hereby appropriated to the 18 General Revenue Fund. 19 (3) A service charge of 0.3 percent is hereby 20 appropriated from income of a revenue nature deposited in the 21 trust funds enumerated in subsection (4). Income of a revenue nature shall include all earnings received or credited by such 22 trust funds, including the interest or benefit received from 23 24 the investment of the principal of such trust funds as may be 25 permitted by law. This provision shall be construed in favor 26 of the General Revenue Fund in each instance. All such 27 appropriations shall be deposited in the General Revenue Fund. 28 (4) The income of a revenue nature deposited in the 29 following described trust funds, by whatever name designated,

is that from which the appropriations authorized by subsection

1	(a) Within the Agency for Health Care Administration:
2	1. The Florida Organ and Tissue Donor Education and
3	Procurement Trust Fund.
4	2. The Health Care Trust Fund.
5	3. The Resident Protection Trust Fund.
6	(b) Within the Agency for Workforce Innovation:
7	1. The Employment Security Administration Trust Fund.
8	2. The Special Employment Security Administration
9	Trust Fund.
10	(c) Within the Department of Agriculture and Consumer
11	Services:
12	1. The Conservation and Recreation Lands Program Trust
13	Fund.
14	2. The Florida Quarter Horse Racing Promotion Trust
15	Fund.
16	3. The General Inspection Trust Fund and subsidiary
17	accounts thereof, unless a different percentage is authorized
18	by s. 570.20.
19	4. The Division of Licensing Trust Fund.
20	(d) Within the Department of Business and Professional
21	Regulation:
22	1. The Administrative Trust Fund.
23	2. The Alcoholic Beverage and Tobacco Trust Fund.
24	3. The Cigarette Tax Collection Trust Fund.
25	4. The Division of Florida Land Sales, Condominiums,
26	and Mobile Homes Trust Fund.
27	5. The Hotel and Restaurant Trust Fund, with the
28	exception of those fees collected for the purpose of funding
29	of the hospitality education program as stated in s. 509.302.
30	6. The Professional Regulation Trust Fund.
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1	7. The trust funds administered by the Division of
2	Pari-mutuel Wagering.
3	(e) Within the Department of Children and Family
4	Services:
5	1. The Administrative Trust Fund.
6	2. The Child Welfare Training Trust Fund.
7	3. The Children and Adolescents Substance Abuse Trust
8	Fund.
9	4. The Domestic Violence Trust Fund.
10	5. The Grants and Donations Trust Fund.
11	6. The Operations and Maintenance Trust Fund.
12	(f) Within the Department of Citrus, the Florida
13	Citrus Advertising Trust Fund, including transfers from any
14	subsidiary accounts thereof, unless a different percentage is
15	authorized in s. 601.15(7).
16	(g) Within the Department of Community Affairs, the
17	Operating Trust Fund.
18	(h) Within the Department of Education:
19	1. The Educational Certification and Service Trust
20	Fund.
21	2. The Phosphate Research Trust Fund.
22	(i) Within the Department of Elderly Affairs:
23	1. The Administrative Trust Fund.
24	2. The Federal Grants Trust Fund.
25	3. The Grants and Donations Trust Fund.
26	4. The Operations and Maintenance Trust Fund.
27	(j) Within the Department of Environmental Protection:
28	1. The Administrative Trust Fund.
29	2. The Air Pollution Control Trust Fund.
30	3. The Conservation and Recreation Lands Trust Fund.
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1	4. The Ecosystem Management and Restoration Trust
2	Fund.
3	5. The Environmental Laboratory Trust Fund.
4	6. The Florida Coastal Protection Trust Fund.
5	7. The Florida Permit Fee Trust Fund.
6	8. The Forfeited Property Trust Fund.
7	9. The Grants and Donations Trust Fund.
8	10. The Inland Protection Trust Fund.
9	11. The Internal Improvement Trust Fund.
10	12. The Land Acquisition Trust Fund.
11	13. The Minerals Trust Fund.
12	14. The Nonmandatory Land Reclamation Trust Fund.
13	15. The State Park Trust Fund.
14	16. The Water Quality Assurance Trust Fund.
15	17. The Working Capital Trust Fund.
16	(k) Within the Department of Financial Services:
17	1. The Agents and Solicitors County Tax Trust Fund.
18	2. The Insurance Regulatory Trust Fund.
19	3. The Special Disability Trust Fund.
20	4. The Workers' Compensation Administration Trust
21	Fund.
22	(1) Within the Department of Health:
23	1. The Administrative Trust Fund.
24	2. The Brain and Spinal Cord Injury Program Trust
25	Fund.
26	3. The Donations Trust Fund.
27	4. The Emergency Medical Services Trust Fund.
28	5. The Epilepsy Services Trust Fund.
29	6. The Florida Drug, Device, and Cosmetic Trust Fund.
30	7. The Grants and Donations Trust Fund.
31	8. The Medical Quality Assurance Trust Fund.

 9. The Nursing Student Loan Forgiveness Trust Fund. 10. The Planning and Evaluation Trust Fund. 11. The Radiation Protection Trust Fund. 	÷
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3 1 11. The Radiation Protection Trust Fund.	÷
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4 (m) Within the Department of Highway Safety and Motor	
5 Vehicles, the DUI Programs Coordination Trust Fund.	
6 (n) Within the Department of Legal Affairs, the Crime	es
7 Compensation Trust Fund.	
8 (o) Within the Department of Management Services:	
9 1. The Administrative Trust Fund.	
10 2. The Architects Incidental Trust Fund.	
3. The Bureau of Aircraft Trust Fund.	
4. The Florida Facilities Pool Working Capital Trus	-
13 Fund.	
5. The Grants and Donations Trust Fund.	
6. The Motor Vehicle Operating Trust Fund.	
7. The Police and Firefighters' Premium Tax Trust	
17 Fund.	
18 8. The Public Employees Relations Commission Trust	
19 Fund.	
20 9. The State Personnel System Trust Fund.	
21 10. The Supervision Trust Fund.	
22 11. The Working Capital Trust Fund.	
23 (p) Within the Department of Revenue:	
24 1. The Additional Court Cost Clearing Trust Fund.	
25 2. The Administrative Trust Fund.	
26 3. The Apalachicola Bay Oyster Surcharge Clearing	
27 Trust Fund.	
4. The Certification Program Trust Fund.	
29 5. The Fuel Tax Collection Trust Fund.	ſ
30 6. The Land Reclamation Trust Fund.	
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1	7. The Local Alternative Fuel User Fee Clearing Trust
2	Fund.
3	8. The Local Option Fuel Tax Trust Fund.
4	9. The Motor Vehicle Rental Surcharge Clearing Trust
5	Fund.
6	10. The Motor Vehicle Warranty Trust Fund.
7	11. The Oil and Gas Tax Trust Fund.
8	12. The Secondhand Dealer and Secondary Metals
9	Recycler Clearing Trust Fund.
10	13. The Severance Tax Solid Mineral Trust Fund.
11	14. The State Alternative Fuel User Fee Clearing Trust
12	Fund.
13	15. All taxes levied on motor fuels other than
14	gasoline levied pursuant to the provisions of s. 206.87(1)(a).
15	(q) Within the Department of State:
16	1. The Records Management Trust Fund.
17	2. The trust funds administered by the Division of
18	Historical Resources.
19	(r) Within the Department of Transportation, all
20	income derived from outdoor advertising and overweight
21	violations which is deposited in the State Transportation
22	Trust Fund.
23	(s) Within the Department of Veterans' Affairs:
24	1. The Grants and Donations Trust Fund.
25	2. The Operations and Maintenance Trust Fund.
26	3. The State Homes for Veterans Trust Fund.
27	(t) Within the Division of Administrative Hearings,
28	the Administrative Trust Fund.
29	(u) Within the Fish and Wildlife Conservation
30	Commission:
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1	1. The Conservation and Recreation Lands Program Trust
2	Fund.
3	2. The Florida Panther Research and Management Trust
4	Fund.
5	3. The Land Acquisition Trust Fund.
6	4. The Marine Resources Conservation Trust Fund, with
7	the exception of those fees collected for recreational
8	saltwater fishing licenses as provided in s. 372.57.
9	(v) Within the Florida Public Service Commission, the
10	Florida Public Service Regulatory Trust Fund.
11	(w) Within the Justice Administrative Commission, the
12	Indigent Criminal Defense Trust Fund.
13	(x) Within the Office of Financial Regulation of the
14	Financial Services Commission:
15	1. The Administrative Trust Fund.
16	2. The Anti-Fraud Trust Fund.
17	3. The Financial Institutions' Regulatory Trust Fund.
18	4. The Mortgage Brokerage Guaranty Fund.
19	5. The Regulatory Trust Fund.
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21	The enumeration of the foregoing moneys or trust funds shall
22	not prohibit the applicability thereto of s. 215.24 should the
23	Governor determine that for the reasons mentioned in s. 215.24
24	the money or trust funds should be exempt herefrom, as it is
25	the purpose of this law to exempt income from its force and
26	effect when, by the operation of this law, federal matching
27	funds or contributions or private grants to any trust fund
28	would be lost to the state.
29	(3)(5) There is appropriated from the proper
30	respective trust funds from time to time such sums as may be
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necessary to pay to the General Revenue Fund the service 2 charges imposed by this section. 3 Section 2. Sections 215.211, 215.22, and 215.24, 4 Florida Statutes, are repealed. 5 Section 3. Subsection (1) of section 20.2553, Florida 6 Statutes, is amended to read: 7 20.2553 Federal Law Enforcement Trust Fund.--8 (1) The Federal Law Enforcement Trust Fund is created within the Department of Environmental Protection. The 9 10 department may deposit into the trust fund receipts and 11 revenues received as a result of federal criminal, administrative, or civil forfeiture proceedings and receipts 12 13 and revenues received from federal asset-sharing programs. The 14 trust fund is exempt from the service charges imposed by s. 215.20. 15 Section 4. Subsection (1) of section 202.193, Florida 16 17 Statutes, is amended to read: 18 202.193 Local Communications Services Tax Clearing 19 Trust Fund. --(1) The Local Communications Services Tax Clearing 20 21 Trust Fund is created within the Department of Revenue. Proceeds from the local communications services tax levied 22 pursuant to s. 202.19 shall be deposited in the trust fund for 23 24 distribution to municipalities and counties as provided in s. 25 202.18. Moneys deposited in the trust fund are exempt from the service charges imposed under s. 215.20. 26 27 Section 5. Paragraph (b) of subsection (1) of section 28 250.175, Florida Statutes, is amended to read: 29 250.175 Trust funds; authorization; name; purpose. --30 (1)31

(b) Notwithstanding s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year will remain in the trust fund and be available for carrying out the purposes of the trust fund. This trust fund is exempt from the service charges imposed by s. 215.20.

Section 6. Subsection (1) of section 339.082, Florida Statutes, is amended to read:

339.082 Federal Law Enforcement Trust Fund.-
(1) The Federal Law Enforcement Trust Fund is created

(1) The Federal Law Enforcement Trust Fund is created within the Department of Transportation. The department may deposit into the trust fund receipts and revenues received as a result of federal criminal, administrative, or civil forfeiture proceedings and receipts and revenues received from federal asset-sharing programs. The trust fund is exempt from the service charges imposed by s. 215.20.

Section 7. Subsection (1) of section 365.173, Florida Statutes, is amended to read:

365.173 Wireless Emergency Telephone System Fund.--

(1) All revenues derived from the E911 fee levied on subscribers under s. 365.172 must be paid into the State Treasury on or before the 15th day of each month. Such moneys must be accounted for in a special fund to be designated as the Wireless Emergency Telephone System Fund, a fund created in the State Technology Office and must be invested by the Chief Financial Officer pursuant to s. 17.61. All moneys in such fund are to be expended by the State Technology Office for the purposes provided in this section and s. 365.172. These funds are not subject to s. 215.20.

Section 8. <u>Subsection (3) of section 372.106, Florida</u>
<u>Statutes, is repealed.</u>

1 Section 9. Subsection (1) of section 372.107, Florida 2 Statutes, is amended to read: 3 372.107 Federal Law Enforcement Trust Fund.--(1) The Federal Law Enforcement Trust Fund is created 4 5 within the Fish and Wildlife Conservation Commission. The 6 commission may deposit into the trust fund receipts and 7 revenues received as a result of federal criminal, administrative, or civil forfeiture proceedings and receipts 8 and revenues received from federal asset-sharing programs. The 9 10 trust fund is exempt from the service charges imposed by s. 11 215.20. Section 10. Subsection (1) of section 464.0198, 12 Florida Statutes, is amended to read: 13 464.0198 Florida Center for Nursing Trust Fund. --14 (1) There is created the Florida Center for Nursing 15 Trust Fund to be administered by the Department of Health. 16 17 Funds provided pursuant to s. 464.0195(3) for the Florida Center for Nursing shall be deposited into this trust fund. 18 19 Other funds from grants and donations, federal funds, or other funds from other sources specified by law may be deposited 20 into this trust fund and used for purposes of the Florida 21 22 Center for Nursing. Moneys deposited into this trust fund shall be used as provided in s. 464.0195. Moneys deposited 23 24 into the trust fund from contributions received pursuant to s. 25 464.0195(3) are is exempt from the service charges imposed by s. 215.20. 26 Section 11. Subsection (2) of section 498.019, Florida 27 28 Statutes, is amended to read: 29 498.019 Division of Florida Land Sales, Condominiums, and Mobile Homes Trust Fund. --30

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(2) All moneys collected by the division from fees, fines, or penalties or from costs awarded to the division by a court shall be paid into the Division of Florida Land Sales, Condominiums, and Mobile Homes Trust Fund. The Legislature shall appropriate funds from this trust fund sufficient to carry out the provisions of this chapter and the provisions of law with respect to each category of business covered by this trust fund. The division shall maintain separate revenue accounts in the trust fund for each of the businesses regulated by the division. The division shall provide for the proportionate allocation among the accounts of expenses incurred by the division in the performance of its duties with respect to each of these businesses. As part of its normal budgetary process, the division shall prepare an annual report of revenue and allocated expenses related to the operation of each of these businesses which may be used to determine fees charged by the division. This subsection shall operate pursuant to the provisions of s. 215.20.

Section 12. Subsection (1) of section 561.027, Florida Statutes, is amended to read:

561.027 Federal Law Enforcement Trust Fund.--

(1) The Federal Law Enforcement Trust Fund is created within the Department of Business and Professional Regulation. The department may deposit into the trust fund receipts and revenues received as a result of federal criminal, administrative, or civil forfeiture proceedings and receipts and revenues received from federal asset-sharing programs. The trust fund is exempt from the service charges imposed by s. 215.20.

Section 13. Subsection (1) of section 570.205, Florida 31 Statutes, is amended to read:

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570.205 Federal Law Enforcement Trust Fund.--

(1) The Federal Law Enforcement Trust Fund is created within the Department of Agriculture and Consumer Services. The department may deposit into the trust fund receipts and revenues received as a result of federal criminal, administrative, or civil forfeiture proceedings and receipts and revenues received from federal asset-sharing programs. The trust fund is exempt from the service charges imposed by s. 215.20.

Section 14. Paragraph (c) of subsection (2) of section 576.045, Florida Statutes, is amended to read:

576.045 Nitrogen and phosphorus; findings and intent; fees; purpose; best-management practices; waiver of liability; compliance; rules; exclusions; expiration. --

- (2) FEES.--
- (c) All fees paid under this section must be deposited into the General Inspection Trust Fund and are exempt from the provisions of s. 215.20. These funds are to be appropriated annually to the department and allocated according to a memorandum of understanding between the department and the Department of Environmental Protection. The allocation of indirect costs to these funds by any state agency is specifically prohibited.

Section 15. Paragraph (b) of subsection (1) of section 932.705, Florida Statutes, is amended to read:

932.705 Law enforcement trust funds; Department of Highway Safety and Motor Vehicles deposits. --

(1)

(b)1. There is created the Federal Law Enforcement Trust Fund into which the Department of Highway Safety and 31 | Motor Vehicles may deposit receipts and revenues received as a

 result of federal criminal, administrative, or civil forfeiture proceedings and receipts and revenues received from federal asset-sharing programs. The trust fund is exempt from the service charges imposed by s. 215.20.

2. Notwithstanding the provisions of s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year shall remain in the trust fund at the end of that year and shall be available for carrying out the purposes of the trust fund.

Section 16. Subsection (1) of section 943.365, Florida Statutes, is amended to read:

943.365 Federal Law Enforcement Trust Fund.--

(1) The Federal Law Enforcement Trust Fund is created within the Department of Law Enforcement. The department may deposit into the trust fund receipts and revenues received as a result of federal criminal, administrative, or civil forfeiture proceedings and receipts and revenues received from federal asset-sharing programs. The trust fund is exempt from the service charges imposed by s. 215.20.

Section 17. Subsections (2) and (3) of section 1013.63, Florida Statutes, are amended to read:

1013.63 University Concurrency Trust Fund.--

(2) Notwithstanding any other provision of law, the general revenue service charge deducted pursuant to s. 215.20 on revenues raised by any local option motor fuel tax levied pursuant to s. 336.025(1)(b), as created by chapter 93-206, Laws of Florida, shall be deposited in the University Concurrency Trust Fund, which is administered by the State Board of Education. Moneys appropriated to the in such trust fund shall be for the purpose of funding university offsite improvements required to meet concurrency standards adopted

under part II of chapter 163. In addition, in any year in which campus master plans are updated pursuant to s. 1013.30, 3 but no more frequently than once every 5 years, up to 25 4 percent of the balance in the trust fund for that year may be 5 used to defray the costs incurred in updating those campus 6 master plans. 7 (3) (a) The trust fund is exempt from the service 8 charges imposed by s. 215.20. 9 (b) Notwithstanding s. 216.301 and pursuant to s. 10 216.351, any balance in the trust fund at the end of the fiscal year shall remain in the trust fund and shall be 11 12 available for carrying out the purposes of the trust fund. Section 18. This act shall take effect July 1, 2005. 13 14 15 16 SENATE SUMMARY Imposes a service charge of 7.3 percent on all state trust funds. Deletes provisions authorizing a reduced 17 service charge for certain trust funds and specifying those funds to which the service charge applies. Provides circumstances under which a trust fund is exempt from the service charge. (See bill for details.) 18 19 20 21 22 23 24 25 26 27 28 29 30