

# 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: SB 806  
SPONSOR: Senator Clary  
SUBJECT: Cigarette Tax Collection Trust Fund  
DATE: February 6, 2004      REVISED: \_\_\_\_\_

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	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>DeLoach</u>	<u>Hayes</u>	<u>AGG</u>	<u>Favorable</u>
2.	_____	_____	<u>AP</u>	<u>Withdrawn: Favorable</u>
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

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## **I. Summary:**

This legislation re-creates the Cigarette Tax Collection Trust Fund without modification, effective November 4, 2004. The Cigarette Tax Collection Trust Fund, FLAIR #79-2-086, is administered by the Department of Business and Professional Regulation. This fund was last re-created effective November 4, 2000, by Chapter 99-88, Laws of Florida.

## **II. Present Situation:**

Section 210.20, F.S., creates the Cigarette Tax Collection Trust Fund, provides for its purpose, and provides for revenues. Funds are distributed to the General Revenue fund, the Alcoholic Beverage and Tobacco Trust Fund in the Division of Alcohol, Beverage and Tobacco, the Public Medical Assistance Trust Fund for indigent health care, the Revenue Sharing Trust Fund for distribution to counties, and the H. Lee Moffitt Cancer Center. The source of revenue for the fund is cigarette taxes. According to LAS/PBS data, receipts to this fund for FY 2002-2003 were \$417.3 million.

## **III. Effect of Proposed Changes:**

This bill re-creates the trust fund without modification

## **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:**

This legislation has no fiscal impact on state agencies or state funds, on local governments as a whole or on the private sector. It simply re-creates, without modification, an existing state trust fund and continues the current use of the fund.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Amendments:**

None.