

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

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

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Prepared By: The Professional Staff of the Committee on Military Affairs, Space, and Domestic Security

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BILL: SB 906

INTRODUCER: Senator Bean

SUBJECT: Trust Funds of the Department of Veterans' Affairs

DATE: March 5, 2013

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Ryon	Ryon	MS	<b>Favorable</b>
2.			AHS	
3.			AP	
4.				
5.				
6.				

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**I. Summary:**

SB 906 exempts the trust funds administered by the Florida Department of Veterans' Affairs from the 8 percent service charge imposed on trust funds pursuant to s. 215.20, F.S. There are currently 22 trust funds or specified revenues exempt from the service charge imposed in s. 215.20, F.S.

The bill substantially amends section 215.22 of the Florida Statutes.

**II. Present Situation:**

**Trust Funds Administered by the FDVA**

The Florida Department of Veterans' Affairs (FDVA) operates the State Veterans' Homes program to provide comprehensive, high-quality health care services on a cost-effective basis to eligible Florida veterans who are in need of assisted living or long-term nursing home care. The FDVA operates six skilled nursing homes and one assisted living facility throughout the state. Care is provided to veterans with qualifying war or peacetime service, who are residents of Florida for one year immediately preceding admission, and who require skilled care as certified by the United States Department of Veterans Affairs.<sup>1</sup>

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<sup>1</sup> Sections 296.06 and 296.36, F.S.

The FDVA administers the following trust funds under the State Veterans' Homes Program:

Grants and Donations Trust Fund

Gifts, grants, and endowments made in the name of a home are deposited into the Grants and Donations Trust Fund. In addition, a portion of the proceeds from the sale of specialty license plates in s. 320.089, F.S., are also deposited into the Grants and Donations Trust Fund. Moneys in this fund must be expended for the common benefit of the residents of the home, such as improved facilities, recreational equipment, recreational supplies, and goods and services offered or available to all residents.<sup>2</sup>

Operations and Maintenance Trust Fund

Moneys which a home receives for care of residents from the United States Department of Veterans Affairs and from residents are deposited into the Operations and Maintenance Trust Fund. All such moneys must be expended for the purpose of operating and maintaining the home.<sup>3</sup>

State Homes for Veterans Trust Fund

Additional proceeds from the sale of specialty license plates in s. 320.089, F.S., and the Florida Salutes Veterans license plate in s. 320.08058, F.S., are credited to the State Homes for Veterans Trust Fund to be used to construct, operate, and maintain assisted living facilities and nursing homes for veterans.

**General Revenue Service Charge Imposed on Trust Funds**

Section 215.20(1), F.S., imposes a service charge of 8 percent on all "income of a revenue nature" deposited in all trust funds except those specifically enumerated in s. 215.22, F.S. A service charge of 4 percent is deducted from "all income of a revenue nature" deposited in specified trust funds and against specified revenues in the Department of Agriculture and Consumer Services and the Department of Citrus.<sup>4</sup> The service charges imposed are transferred from the affected trust funds to the General Revenue Fund.

There are currently 22 trust funds or specified revenues exempt from the service charge imposed in s. 215.20, F.S., including specified trust funds administered by the Department of the Lottery, the Department of Education, and the Department of Transportation.<sup>5</sup>

For fiscal year 2011-12, the FDVA was collectively assessed \$235,845 in service charges for the Grants and Donations Trust Fund, the Operations and Maintenance Trust Fund, and the State Homes for Veterans Trust Fund.

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<sup>2</sup> Section 296.11(2), F.S.

<sup>3</sup> Section 296.11(1), F.S.

<sup>4</sup> Section 215.20(2), F.S.

<sup>5</sup> Section 215.22(1)(a)-(w), F.S.

**III. Effect of Proposed Changes:**

**Section 1** amends s. 215.22, F.S., to add the trust funds administered by the Florida Department of Veterans' Affairs to the list of trust funds exempt from the 8 percent service charge imposed in s. 215.20, F.S.

**Section 2** provides that this act shall take effect on July 1, 2013.

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

None.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

The FDVA would be exempt from transferring the 8 percent service charge imposed on the trust funds it administers to the General Revenue Fund. The estimated collective service charge for the FDVA for fiscal year 2012-13 is \$240,890.

The bill would have a negative fiscal impact of \$240,890 on the General Revenue Fund based on the estimated service charge amount for fiscal year 2012-13.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Additional Information:**

- A. **Committee Substitute – Statement of Substantial Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

- B. **Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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