

HOUSE OF REPRESENTATIVES FINAL BILL ANALYSIS

BILL #:	CS/CS/HB 907	FINAL HOUSE FLOOR ACTION:		
SUBJECT/SHORT TITLE	Direct-Support Organizations	118	Y's 0	N's
SPONSOR(S):	Education Committee; Post-Secondary Education Subcommittee; Killebrew and others	GOVERNOR'S ACTION:		Approved
COMPANION BILLS:	CS/CS/SB 890			

SUMMARY ANALYSIS

CS/CS/HB 907 passed the House on May 4, 2017, as CS/CS/SB 890.

The Florida Endowment for Vocational Rehabilitation (The ABLE Trust) was created in 1990 as a direct-support organization (DSO) of the Division of Vocational Rehabilitation (DVR) to encourage public and private support for vocational rehabilitation and employment of citizens who are disabled. The state of Florida has provided financial support to this DSO through:

- civil penalties by county courts;
- temporary handicap parking permit fees;
- motorcycle specialty license plate fees (administrative costs);
- the Tax Collection Enforcement Diversion Program; and
- general revenue funds for the Department of Education (DOE)/DVR High School/High Tech Program.

The statutory authority for the ABLE Trust is scheduled for repeal on October 1, 2017, unless reviewed and saved from repeal by the Legislature. Any funds or accounts held in trust by the DSO revert to the state upon repeal.

The bill extends the repeal to October 1, 2019. The bill also removes the ABLE Trust as custodial agent for the motorcycle specialty license plate fees and directs funds currently received by the ABLE Trust to the Grants and Donations Trust Fund of the DVR within the DOE, Florida Association of Centers for Independent Living (FACIL), Brain and Spinal Cord Injury Program Trust Fund, Prevent Blindness Florida, and the Blind Services Foundation of Florida. The ABLE Trust must transfer any funds received on behalf of an entity directly to the entity. Any funds held in the special reserve account to administer the Personal Attendant Program must be immediately transferred to FACIL for continuity of participant payments and essential program operations.

The bill increases transparency and oversight of the ABLE Trust by requiring separate accounting for state and private funds; requiring specified sources of funds be spent on administrative expenses which are limited to 15 percent of estimated expenditures; and requiring the ABLE Trust to post additional information on its website, including the annual audit and annual report.

The bill requires that any contract between a citizen-support organization (CSO) or a DSO and an agency must include a provision for the orderly cessation of operations and the return of state funds held if the authorizing statute is repealed, the contract is terminated, or the CSO or DSO is dissolved. The CSO or DSO must return these funds within 30 days of such an event.

The bill was approved by the Governor on June 9, 2017, ch. 2017-75, L.O.F., and will become effective on July 1, 2017.

This document does not reflect the intent or official position of the bill sponsor or House of Representatives.

STORAGE NAME: h0907z1.PSE

DATE: June 13, 2017

I. SUBSTANTIVE INFORMATION

A. EFFECT OF CHANGES:

Present Situation

Citizen Support Organizations and Direct-Support Organizations

Citizen support organizations (CSO) and DSOs are statutorily created entities that are generally required to be non-profit corporations and are authorized to carry out specific tasks in support of public entities or public causes. The functions and purpose of a CSO and DSO are prescribed by its enacting statute and also, for most, by a written contract with the agency the CSO or DSO was created to support.

Prior to 2014, there was no formal review process in law to determine whether a CSO or DSO was established pursuant to such authorization, or whether the rationale for the authorization remained applicable.

Chapter 2014-96, Laws of Florida¹ established reporting and transparency requirements for each CSO or DSO that is created or authorized pursuant to law or executive order and created, approved or administered by a state agency. The CSO or DSO must report information related to its organization, mission, and finances to the agency it was created to support by August 1 of each year.² Specifically, a CSO or DSO must provide:³

- the name, mailing address, telephone number, and website address of the organization;
- the statutory authority or executive order that created the CSO or DSO;
- a brief description of the mission of, and results obtained by, the organization;
- a brief description of the organization's plans for the next three fiscal years;
- a copy of the organization's code of ethics; and
- a copy of the organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990).

Each agency receiving the above information from a CSO or DSO must make the information available to the public through the agency's website. If the CSO or DSO maintains a website, the agency's website must provide a link to the website of the CSO or DSO.⁴ Additionally, any contract between an agency and a CSO or DSO must be contingent upon the CSO's or DSO's submission and posting of this information.⁵ If a CSO or DSO fails to submit the required information for two consecutive years, the agency is required to terminate the contract between the agency and the CSO or DSO.⁶

By August 15 of each year, each agency must report to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Office of Program Policy Analysis and Government Accountability the information provided by the CSO or DSO. The report must also include a recommendation by the agency, with supporting rationale, to continue, terminate, or modify the agency's association with each organization.⁷

Lastly, a law creating, or authorizing the creation of, a CSO or DSO must state that the creation of or authorization for the CSO or DSO is repealed on October 1 of the 5th year after enactment, unless

¹ Section 20.058, F.S.

² Section 20.058(1), F.S.

³ Section 20.058(1)(a)-(f), F.S.

⁴ Section 20.058(2), F.S.

⁵ Section 20.058(4), F.S.

⁶ *Id.*

⁷ Section 20.058(3), F.S.

reviewed and saved from repeal through reenactment by the Legislature. CSOs or DSOs in existence on July 1, 2014, must be reviewed by the Legislature by July 1, 2019.

CSO and DSO Audit Requirements

CSOs or DSOs with annual expenditures in excess of \$100,000 that are administered by a state agency are statutorily required to provide for an annual financial audit of accounts and records to be conducted by an independent certified public accountant. Such audit report is submitted by the CSO or DSO within nine months after the end of the fiscal year to the Auditor General and to the state agency responsible for its creation, administration, or approval.⁸

Additionally, the Auditor General may, pursuant to his or her own authority, or at the direction of the Legislative Auditing Committee, conduct audits or other engagements of the accounts and records of the CSO or DSO.⁹ The Auditor General is authorized to require and receive any records from the CSO's or DSO, or from its independent auditor.¹⁰

CSO and DSO Ethics Code Requirements

Section 112.3251, F.S., requires a CSO or DSO created or authorized pursuant to law to adopt its own ethics code. The ethics code must contain the specified standards of conduct and disclosures provided in s. 112.313, F.S. and s. 112.3143(2), F.S. A CSO or DSO may adopt additional or more stringent standards of conduct and disclosure requirements and must conspicuously post its code of ethics on its website.¹¹

Florida Endowment for Vocational Rehabilitation (The ABLE Trust)

The Florida Endowment for Vocational Rehabilitation is also known as the ABLE Trust. The ABLE Trust was created in 1990 as a DSO of the DVR within the DOE.¹² The ABLE Trust's statutory goal is to encourage public and private support to enhance vocational rehabilitation and employment of citizens who are disabled.¹³

The legislature recognized that it is in the best interest of Florida that citizens with disabilities be afforded a fair opportunity to become self-supporting, productive members of society, and identified a critical need for significant additional funding to achieve this goal.¹⁴

The ABLE Trust is a 501(c)(3) non-profit public/private partnership.¹⁵ Vocational rehabilitation is the focus of the ABLE Trust's programs and grants. The ABLE Trust supports various projects, including on-the-job coaching, supported employment, job skills-training, job development, employer outreach, ADA facility compliance, skills evaluation and programs leading to employment. The positive impact of the ABLE Trust's grant awards has been felt by non-profit agencies serving people with various disabilities, community colleges and individuals with documented disabilities.¹⁶

The ABLE Trust must operate under a written contract with the DVR and must be:¹⁷

⁸ Section 215.981, F.S.

⁹ Section 11.45(3), F.S.

¹⁰ Section 11.45(3)(d), F.S.

¹¹ Section 112.3251, F.S.

¹² Section 413.615(5), F.S.

¹³ *Id.*

¹⁴ Section 413.615(3), F.S.

¹⁵ The Able Trust, About Us, *Our Mission*, <http://www.abletrust.org/about-us> (last visited Apr. 21, 2017).

¹⁶ *Id.*

¹⁷ Section 413.615(5), F.S.

- a Florida corporation not-for-profit incorporated under the provisions of chapter 617 and approved by the Department of State;¹⁸
- organized and operated exclusively to raise funds; to submit requests and receive grants from the Federal Government, the state, private foundations, and individuals; to receive, hold, and administer property; and to make expenditures to or for the benefit of the rehabilitation programs by the board of directors of the foundation;¹⁹ and
- approved by the division to be operating for the benefit and best interest of the state.²⁰

The contract between the ABLE Trust and DVR must provide for:²¹

- approval of the article of incorporation of the foundation by the division;²²
- governance of the foundation by a board of directors (BOD) appointed by the Governor;²³
- submission of an annual budget of the foundation for approval by the division;²⁴
- certification by the division, after an annual financial and performance review, that the foundation is operating in compliance with the terms of the contract and the rules of the division, and in a manner consistent with the goals of the legislature in providing assistance to disabled citizens;²⁵
- the release and conditions of the expenditure of any state revenues;²⁶
- the reversion to the state of moneys in the foundation and in any other funds and accounts held in trust by the foundation if the contract is terminated;²⁷ and
- the fiscal year of the foundation, to begin on July 1 and end on July 30 of each year.²⁸

The Board of Directors is constituted in the following manner:

- Membership: The BOD must have nine members who have:
 - skills in foundation work or other fundraising activities, financial consulting, investment banking, or other related experience; or
 - experience in policymaking or management-level positions or have otherwise distinguished themselves in the field of business, industry, or rehabilitation.
- Appointment: The members are appointed by the Governor.
- Terms: Members serve for 3-year terms.
- Removal for cause: The Governor may remove any member for malfeasance, misfeasance, neglect of duty, incompetence, or permanent inability to perform official duties or for pleading nolo contendere to, or being found guilty of, a crime.

The Board of Directors may solicit and receive bequests, gifts, grants, donations, goods, contracts, and services.²⁹ Also, the BOD may make gifts or grants to:³⁰

- state or local governments;³¹
- corporations, trusts, associations, or foundations organized and operated exclusively for charitable, educational, or scientific purposes;³²
- any citizen with a documented disability,³³ and

¹⁸ Section 413.615(5)(a), F.S.

¹⁹ Section 413.615(5)(b), F.S.

²⁰ Section 413.615(5)(c), F.S.

²¹ Section 413.615(6), F.S.

²² Section 413.615(6)(a), F.S.

²³ Section 413.615(6)(b), F.S.

²⁴ Section 413.615(6)(c), F.S.

²⁵ Section 413.615(6)(d), F.S.

²⁶ Section 413.615(6)(e), F.S.

²⁷ Section 413.615(6)(f), F.S.

²⁸ Section 413.615(6)(g), F.S.

²⁹ Section 413.615(9)(b), F.S.

³⁰ Section 413.615(9)(e), F.S.

³¹ Section 413.615(9)(e)1., F.S.

³² Section 413.615(9)(e)2., F.S.

- DVR for purposes of program recognition and marketing, public relations and education, professional development, and technical assistance and workshops for grant applicants and recipients, the business community, and individuals with disabilities or recognized groups organized on their behalf.³⁴

The Board of Directors is required to use the ABLE Trust's operating account funds for:

- planning, research, policy development, and dissemination of information to promote initiatives for disabled citizens,³⁵
- promotion of initiative for disabled citizens,³⁶
- programs which aid in job training and counseling for disabled citizens,³⁷ and
- programs which advance a better public understanding and appreciation of the field of vocational rehabilitation.³⁸

The ABLE Trust must conduct an annual financial audit if its expenditures exceed \$100,000.³⁹ Also, they must publish an annual report and deliver it to the Governor, President of the Senate, Speaker of the House of Representatives, and Commissioner of Education by February 1st. The report must summarize the endowment fund performance, summarize fundraising activities and performance, and detail supported activities and programs.⁴⁰

State Funding of the ABLE Trust

The ABLE Trust receives state funds from the following sources:

- Civil penalties by county courts.⁴¹
- Temporary handicap parking permit fees.⁴²
- Administrative costs from motorcycle specialty license plate fees.⁴³
- The Tax Collection Enforcement Diversion Program.⁴⁴
- General revenue funds for the DOE/DVR High School/High Tech Program.⁴⁵

Civil Penalties by County Courts

The ABLE Trust receives funding from civil penalties received by county courts. These funds are distributed to and paid monthly by the Department of Revenue (DOR).

There are six civil court penalties:

1. Section 318.21 (2) (e), F.S.: 2% of all fines. This percentage is calculated after the DOR distributes the first \$2 to other trust funds.⁴⁶
2. Section 318.18 (3) (f), F.S.: An additional fine of up to \$250 is paid pursuant to s. 318.21, F.S., if a violation of s. 316.1301, F.S., or s. 316.1303 (1), F.S., results in an injury to the pedestrian or their property.⁴⁷

³³ Section 413.615(9)(e)3., F.S.

³⁴ Section 413.615(9)(e)4., F.S.

³⁵ Section 413.615(10)(a), F.S.

³⁶ Section 413.615(10)(b), F.S.

³⁷ Section 413.615(10)(c), F.S.

³⁸ Section 413.615(10)(d), F.S.

³⁹ Section 215.981(1), F.S.

⁴⁰ Section 413.615(12), F.S.

⁴¹ Section 318.21, F.S.

⁴² Section 320.0848, F.S.

⁴³ *Id.*

⁴⁴ Section 413.4021, F.S.

⁴⁵ Florida Department of Education, Office of Inspector General, High School/High Tech Program, *Report #M-1213-010*, July 2015, <http://www.fldoe.org/core/fileparse.php/7514/urlt/Able-Trust-HSHT-Final-Report-M-1213-010.pdf> (last visited Apr. 21, 2017).

⁴⁶ Section 318.21(2)(e), F.S.

⁴⁷ Section 318.18(3)(f), F.S.

3. Section 318.21 (5), F.S.: 60% of the additional fine assessed under s. 318.18(3)(f) for a violation of s. 316.1303(1).⁴⁸
4. Section 318.21 (5), F.S.: 40% pursuant to s. 318.21(2)(e), F.S., of the additional fine assessed under s. 318.18 (3) (f), F.S., for a violation of s. 316.1303(1), F.S.⁴⁹
5. Section 318.21 (7), F.S.: The remaining amount, after a nominal amount is distributed to another trust fund, is distributed pursuant to s. 318.21(2)(e), F.S., for fines assessed under s. 318.18 (3) for speed exceeding the limit.⁵⁰
6. Section 318.21 (15)(a)1., F.S.: \$60 is distributed as provided in s. 318.21, F.S. of the \$158 fine for a violation of s. 316.074(1), F.S., or s. 316.075(1)(c)1, F.S., when a driver has failed to stop at a traffic signal and when enforced by a law enforcement officer.⁵¹

DOE/DVR High School/High Tech Program

The High School/High Tech (HS/HT) program assists disabled youth as they transition from school to postsecondary activities such as entry into postsecondary education and engaging in the workforce. HS/HT has received significant support from the state of Florida and the U.S. Department of Labor's Office of Disability Employment Policy (ODEP).⁵²

The overarching goal of HS/HT is to work in partnership with state and local Vocational Rehabilitation Services, Workforce Investment Boards, other state agencies, academia, and business partners to expand the capacity of public and private organizations and individuals to form an enhanced statewide support system.⁵³

HS/HT is designed to provide high school students with all types of disabilities the opportunity to explore jobs or postsecondary education leading to technology related careers.⁵⁴ The ABLE Trust administers the program through a contract with the DVR. There are currently 43 HS/HT project sites across Florida.⁵⁵

The ABLE Trust's task as a state-level manager of the HS/HT program is to:

- reduce the high school dropout rate of youth with disabilities;
- increase enrollment in postsecondary institutions; and
- improve participation in education, vocational, and employment related activities in technology related fields.⁵⁶

The ABLE Trust receives \$549,823 in general revenue funds to administer the HS/HT program.⁵⁷

Temporary Handicap Parking Permits

The ABLE Trust receives \$4 from the fees for a temporary disabled parking permit which is \$15.⁵⁸

⁴⁸ Section 318.18(5), F.S.

⁴⁹ Section 318.21(5), F.S.

⁵⁰ Section 318.21(7), F.S.

⁵¹ Section 318.18(15)(a)1., F.S.

⁵² National Collaborative on Workforce and Disability for Youth, Innovative Strategies, *Florida High School/High Tech*, <http://www.ncwd-youth.info/node/498> (last visited Apr. 21, 2017)

⁵³ *Id.*

⁵⁴ The Able Trust, Youth Programs, *Florida High School High Tec*, <http://www.abletrust.org/youth-programs/florida-high-school-high-tech> (last visited Apr. 21, 2017)

⁵⁵ The Able Trust, Youth Programs, *Florida High School High Tec*, *Contact HST*, <http://www.abletrust.org/youth-programs/florida-high-school-high-tech/contact-hsht> (last visited Apr. 21, 2017)

⁵⁶ The Able Trust, Youth Programs, *Florida High School High Tec*, *About HSHT*, <http://www.abletrust.org/youth-programs/florida-high-school-high-tech/about-hsht> (last visited Apr. 21, 2017)

⁵⁷ Ch. 2016-66, L.O.F. Specific Appropriation 34.

⁵⁸ Section. 320.0848(3)(c), F.S.

Motorcycle Specialty License Plates

The Department of Transportation (DOT) issues a specialty license plate upon request and payment of the appropriate license taxes and fees.⁵⁹ DOT collects an annual license plate use fee of \$20. The annual use fees are distributed to the ABLE Trust as custodial agent. The ABLE Trust may retain a maximum of 10% of the proceeds from the sale of the license plate for administrative costs.⁶⁰

The DSO must distribute the remaining funds in the following manner:

- 20% to the Brain and Spinal Cord Injury Program Trust Fund.⁶¹
- 20% to Prevent Blindness Florida.⁶²
- 20% to the Blind Services Foundation of Florida.⁶³
- 20% to the ABLE Trust to support the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program.⁶⁴
- 20% to the Florida Association of Centers for Independent Living (FACIL).⁶⁵

Tax Collection Enforcement Diversion Program

This program collects sales tax dollars due to the state from persons who have not remitted their tax. The criteria for referral to the program is determined by DOR and the participating state attorneys' offices.⁶⁶ Fifty percent of the revenues are deposited into the ABLE Trust's special reserve account. The funds are used to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program and to contract with the state attorneys participating in the program.⁶⁷ This program is operated only from funds deposited into the operating account of the ABLE Trust.⁶⁸

Effect of Proposed Changes

The bill requires that any contract between a CSO or a DSO and an agency must include a provision for the orderly cessation of operations and the return of state funds if the authorizing statute is repealed, the contract terminated, or the CSO or DSO is dissolved. The CSO or DSO must return these funds within 30 days of such an event.

The bill revises the distribution of civil penalties collected by county courts from the ABLE Trust to the DVR. The bill also removes the ABLE Trust as custodial agent of the motorcycle specialty license plate fees. Recipients will receive more funds by removing the 10 percent administrative costs associated with the fee. FACIL will now receive the tax collection enforcement diversion program fees and motorcycle specialty license plate fees directly to support the James Patrick Memorial Incentive Personal Attendant Services and Employment Assistance Program. The bill reduces administrative costs from 12 percent to 10 percent of the funds received.

The bill requires the James Patrick Memorial Incentive Personal Attendant Services and Employment Assistance Program Oversight Council to issue a report to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Commissioner of Education by February 1 each year, summarizing the program's performance.

⁵⁹ Section 320.08068(2), F.S.

⁶⁰ Section 320.08068(4), F.S.

⁶¹ Section 320.08068(4)(a), F.S.

⁶² Section 320.08068(4)(b), F.S.

⁶³ Section 320.08068(4)(c), F.S.

⁶⁴ Section 320.08068(4)(d), F.S.

⁶⁵ Section 320.08068(4)(e), F.S.

⁶⁶ Section 413.4021, F.S.

⁶⁷ Section 413.4021(1), F.S.

⁶⁸ Section 413.4021(2), F.S.

The bill redirects the proceeds from temporary disabled parking permit fees from the ABLE Trust to the DVR within the DOE to improve employment and training opportunities for persons who have disabilities, with special emphasis on removing transportation barriers.

The ABLE Trust must transfer any funds they have received pursuant to s. 320.08068(4) to the entities that are identified in s. 320.08068(4)(a)-(e), F.S. Any funds held in the special reserve account under s. 413.4021(1), F.S., to administer the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program must be immediately transferred to FACIL for continuity of participant payments and essential program operations.

The bill increases the oversight of the ABLE Trust. The ABLE Trust must submit their annual budget for approval by the DVR. The DVR may not approve a budget that does not comply with the following oversight requirements:

- Funds received from state sources shall be accounted for separately from other public or private sources.
- Administrative costs must be kept to the minimum necessary for the efficient and effective administration of the foundation.
- Administrative costs must be paid from private funds and earnings and are limited to 15 percent of total estimated expenditures in any calendar year. These costs may be paid from the following sources:
 - Interest and earnings on the endowment principal for the 2017-2018 fiscal year.
 - Private sources and up to 75 percent of interest and earnings on the endowment principal for the 2018-2019 fiscal year.
 - Private sources and up to 50 percent of interest and earnings on the endowment principal for the 2019-2020 fiscal year.
 - Private sources and up to 25 percent of interest and earnings on the endowment principal for the 2020-2021 fiscal year.
 - Solely private sources for the 2021-2022 fiscal year and thereafter.

The bill increases transparency of the ABLE Trust activities by requiring the DSO to publish on its website:

- the required annual audit and annual report;
- for each position filled by an officer or employee;
- a copy of each contract into which the foundation enters;
- the foundation's required contract with the DVR; and
- information on each program, gift, or grant funded by the foundation, including:
 - projected economic benefits at the time of the initial award date;
 - information describing the program, gift, or grant funded;
 - the geographic area impacted;
 - any matching, in-kind support, or other support;
 - the expected duration; and
 - evaluation criteria.

Any funds used for conducting research, advertising or consulting must be used pursuant to a competitive solicitation. State funds may not be used to fund events for private sector donors or potential donors or to honor supporters.

The annual report must include financial data, by service type, including expenditures for administration and the provision of services and outcome data including the number of individuals served, including employment outcomes.

The bill extends the repeal of the ABLE Trust direct-support organization until October 1, 2019.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

See FISCAL COMMENTS.

2. Expenditures:

None.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

See FISCAL COMMENTS.

D. FISCAL COMMENTS:

The bill redirects funds from civil penalties from the ABLE Trust to the DVR within the DOE. In Fiscal Year 2015-2016, the ABLE Trust received \$1,289,377 in revenues from civil penalties. This represented 36% of their revenues.⁶⁹

The bill removes the ABLE Trust as custodial agent of the motorcycle specialty license plate fees. These funds will now go directly to the recipients: the Brain and Spinal Cord Injury Program Trust Fund, Prevent Blindness Florida, the Blind Services Foundation of Florida, FACIL, and the James Patrick Memorial Work Incentive Personal Attendant Services and Employment Assistance Program (funds will go through FACIL). Currently, an annual fee of \$20 is collected from the specialty license plates and distributed by the ABLE Trust. In Fiscal Year 2015-2016, the Department of Highway Safety and Motor Vehicles distributed \$283,720 to the ABLE Trust for motorcycle specialty license plate fee revenues.⁷⁰ An increase of \$28,375 will now go directly to the recipients by removing the ten percent administrative costs.

FACIL will now receive the tax collection enforcement diversion program fees directly to support the James Patrick Memorial Incentive Personal Attendant Services and Employment Assistance Program. Administrative costs are reduced from 12 percent to 10 percent of the funds received. The Revenue Estimating Conference (REC) convened on March 23-24, 2017 to adopt a forecast of revenues collected from the Tax Collection Enforcement Diversion Program. The REC estimated \$3,452,805 in revenues for Fiscal Year 2017-18.⁷¹ Fifty percent of the collections from the tax diversion program will now be deposited into a special reserve account of FACIL to be used to operate the program and to contract with the state attorneys participating in the tax diversion program.

⁶⁹ The Florida Endowment Foundation for Vocational Rehabilitation, Inc. Financial Statements and Additional Information. Years ended June 30, 2016 and 2015. On file with House Higher Education Appropriations Subcommittee staff.

⁷⁰ April 12, 2017 e-mail from Department of Highway Safety and Motor Vehicles, on file with House Higher Education Appropriations Subcommittee staff.

⁷¹ Revenue Estimating Conference, Tax Collection Enforcement Diversion Program, March 23 and 24, 2017, Executive Summary

The bill redirects the distribution of the proceeds from temporary disabled parking permit fees from the DSO to the DVR. The funds are designated for improving employment and training opportunities for persons who have disabilities, with special emphasis on removing transportation barriers. In Fiscal Year 2015-2016, the ABLE Trust received \$267,360 in revenues from temporary disabled parking permit. This represented 7% of their revenues.⁷²

⁷² The Florida Endowment Foundation for Vocational Rehabilitation, Inc. Financial Statements and Additional Information. Years ended June 30, 2016 and 2015. On file with House Higher Education Appropriations Subcommittee staff.