

By the Committee on Natural Resources

312-1131-98

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A bill to be entitled  
An act relating to financial matters; amending  
s. 215.20, F.S.; reducing the 7-percent service  
charge for the cost of general government which  
is deducted from the proceeds of the county  
fuel tax and from the Local Option Fuel Tax  
Trust Fund; requiring the transfer of funds to  
the Aquatic Plant Control Trust Fund; providing  
for a study by the Department of Revenue of  
motor fuel taxes collected at marinas;  
providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (4) of section 215.20, Florida  
Statutes, is amended and subsection (6) is added to that  
section, to read:

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

(4) The income of a revenue nature deposited in the  
following described trust funds, by whatever name designated,  
is that from which the deductions authorized by subsection (3)  
shall be made:

(a) The Fuel Tax Collection Trust Fund created by s.  
206.875.

(b) All income derived from outdoor advertising and  
overweight violations which is deposited in the State  
Transportation Trust Fund created by s. 206.46.

(c) All taxes levied on motor fuels other than  
gasoline levied pursuant to the provisions of s. 206.87(1)(a).

- 1           (d) The State Alternative Fuel User Fee Clearing Trust  
2 Fund established pursuant to s. 206.879(1).  
3           (e) The Local Alternative Fuel User Fee Clearing Trust  
4 Fund established pursuant to s. 206.879(2).  
5           (f) The Cigarette Tax Collection Trust Fund created by  
6 s. 210.20.  
7           (g) The Nonmandatory Land Reclamation Trust Fund  
8 established pursuant to s. 211.3103.  
9           (h) The Phosphate Research Trust Fund established  
10 pursuant to s. 211.3103.  
11           (i) The Land Reclamation Trust Fund established  
12 pursuant to s. 211.32(1)(f).  
13           (j) The Educational Certification and Service Trust  
14 Fund created by s. 231.30.  
15           (k) The trust funds administered by the Division of  
16 Historical Resources of the Department of State.  
17           (l) The Marine Resources Conservation Trust Fund  
18 created by s. 370.0608, with the exception of those fees  
19 collected for recreational saltwater fishing licenses as  
20 provided in s. 370.0605.  
21           (m) The Local Option Fuel Tax Trust Fund created  
22 pursuant to s. 336.025.  
23           (n) The Florida Public Service Regulatory Trust Fund  
24 established pursuant to s. 350.113.  
25           (o) The State Game Trust Fund established by s.  
26 372.09.  
27           (p) The Special Disability Trust Fund created by s.  
28 440.49.  
29           (q) The Workers' Compensation Administration Trust  
30 Fund created by s. 440.50(1)(a).  
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- 1           (r) The Employment Security Administration Trust Fund  
2 created by s. 443.211(1).
- 3           (s) The Special Employment Security Administration  
4 Trust Fund created by s. 443.211(2).
- 5           (t) The Professional Regulation Trust Fund established  
6 pursuant to s. 455.219.
- 7           (u) The Speech-Language Pathology and Audiology Trust  
8 Fund.
- 9           (v) The Division of Licensing Trust Fund established  
10 pursuant to s. 493.6117.
- 11          (w) The Division of Florida Land Sales, Condominiums,  
12 and Mobile Homes Trust Fund established pursuant to s.  
13 498.019.
- 14          (x) The trust fund of the Division of Hotels and  
15 Restaurants, as defined in s. 509.072, with the exception of  
16 those fees collected for the purpose of funding of the  
17 hospitality education program as stated in s. 509.302.
- 18          (y) The trust funds administered by the Division of  
19 Pari-mutuel Wagering and the Florida Quarter Horse Racing  
20 Promotion Trust Fund.
- 21          (z) The General Inspection Trust Fund and subsidiary  
22 accounts thereof, unless a different percentage is authorized  
23 by s. 570.20.
- 24          (aa) The Florida Citrus Advertising Trust Fund created  
25 by s. 601.15(7), including transfers from any subsidiary  
26 accounts thereof, unless a different percentage is authorized  
27 in that section.
- 28          (bb) The Agents and Solicitors County Tax Trust Fund  
29 created by s. 624.506.
- 30          (cc) The Insurance Commissioner's Regulatory Trust  
31 Fund created by s. 624.523.

1 (dd) The Financial Institutions' Regulatory Trust Fund  
2 established pursuant to s. 655.049.

3 (ee) The Crimes Compensation Trust Fund established  
4 pursuant to s. 960.21.

5 (ff) The Records Management Trust Fund established  
6 pursuant to s. 257.375.

7 (gg) The Alcoholic Beverage and Tobacco Trust Fund  
8 established pursuant to s. 561.025.

9 (hh) The Health Care Trust Fund established pursuant  
10 to s. 408.16 ~~s. 455.2205~~.

11 (ii) The Police and Firefighters' Premium Tax Trust  
12 Fund established within the Division of Retirement of the  
13 Department of Management Services.

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15 The enumeration of the foregoing moneys or trust funds shall  
16 not prohibit the applicability thereto of s. 215.24 should the  
17 Governor determine that for the reasons mentioned in s. 215.24  
18 the money or trust funds should be exempt herefrom, as it is  
19 the purpose of this law to exempt income from its force and  
20 effect when, by the operation of this law, federal matching  
21 funds or contributions or private grants to any trust fund  
22 would be lost to the state.

23 (6) Notwithstanding the provisions of subsection (1),  
24 the service charge provided for by subsection (1) which is  
25 deducted from the proceeds of the county fuel tax distributed  
26 pursuant to s. 206.60 and from the Local Option Fuel Tax Trust  
27 Fund shall be reduced to the rate of 5 percent.

28 Section 2. From the funds available in the Local  
29 Option Fuel Tax Trust Fund as a result of the reduction of the  
30 service charge pursuant to section 1 of this act, such funds  
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1 in an equivalent amount of the reduction shall be transferred  
2 to the Aquatic Plant Control Trust Fund.

3 Section 3. The Department of Revenue shall prepare a  
4 report to the Legislature by January 1, 1999, which indicates  
5 the statewide amount of motor fuel tax revenues collected  
6 pursuant to sections 206.41(1)(g) and 206.87(1)(e), Florida  
7 Statutes, from marina facilities.

8 Section 4. This act shall take effect July 1, 1998.

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11 SENATE SUMMARY

12 Reduces the service charge on the county fuel tax and the  
13 Local Option Fuel Tax Trust Fund. Provides for funds to  
14 be transferred to the Aquatic Plant Control Trust Fund.  
Requires the Department of Revenue to prepare a report on  
motor fuel tax revenues collected from marinas.

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