

By Representative Carlton

1                                   A bill to be entitled  
2           An act relating to financial matters; amending  
3           ss. 215.20 and 215.22, F.S.; providing that the  
4           7 percent service charge for the cost of  
5           general government which is deducted from the  
6           proceeds of the county fuel tax and from the  
7           Local Option Fuel Tax Trust Fund shall be  
8           reduced over a specified period and shall be  
9           eliminated for those funds on July 1, 2003;  
10          providing that the additional 0.3 percent  
11          service charge shall not be deducted from those  
12          funds beginning July 1, 2003; providing  
13          effective dates.

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

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17           Section 1. Section 215.20, Florida Statutes, 1996  
18 Supplement, is amended to read:

19           215.20 Certain income and certain trust funds to  
20 contribute to the General Revenue Fund.--

21           (1) A service charge of 7 percent, representing the  
22 estimated pro rata share of the cost of general government  
23 paid from the General Revenue Fund, shall be deducted from all  
24 income of a revenue nature deposited in all trust funds except  
25 those enumerated in s. 215.22. Income of a revenue nature  
26 shall include all earnings received or credited by such trust  
27 funds, including the interest or benefit received from the  
28 investment of the principal of such trust funds as may be  
29 permitted by law. This provision shall be construed in favor  
30 of the General Revenue Fund in each instance. All such  
31 deductions shall be deposited in the General Revenue Fund.

1           (2) Notwithstanding the provisions of subsection (1),  
2 funds collected for peanut, soybean, or tobacco marketing  
3 orders pursuant to chapter 570 and the Florida Citrus  
4 Advertising Trust Fund shall be subject to a 3-percent service  
5 charge, to be deposited in the General Revenue Fund.

6           (3) A service charge of 0.3 percent shall be deducted  
7 from income of a revenue nature deposited in the trust funds  
8 enumerated in subsection (4). Income of a revenue nature  
9 shall include all earnings received or credited by such trust  
10 funds, including the interest or benefit received from the  
11 investment of the principal of such trust funds as may be  
12 permitted by law. This provision shall be construed in favor  
13 of the General Revenue Fund in each instance. All such  
14 deductions shall be deposited in the General Revenue Fund.

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

19           (a) The Fuel Tax Collection Trust Fund created by s.  
20 206.875, except that, effective July 1, 2003, no deduction  
21 shall be made from the proceeds of the county fuel tax  
22 distributed pursuant to s. 206.60.

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

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

28           (d) The State Alternative Fuel User Fee Clearing Trust  
29 Fund established pursuant to s. 206.879(1).

30           (e) The Local Alternative Fuel User Fee Clearing Trust  
31 Fund established pursuant to s. 206.879(2).

- 1           (f) The Cigarette Tax Collection Trust Fund created by  
2 s. 210.20.
- 3           (g) The Nonmandatory Land Reclamation Trust Fund  
4 established pursuant to s. 211.3103.
- 5           (h) The Phosphate Research Trust Fund established  
6 pursuant to s. 211.3103.
- 7           (i) The Land Reclamation Trust Fund established  
8 pursuant to s. 211.32(1)(f).
- 9           (j) The Educational Certification and Service Trust  
10 Fund created by s. 231.30.
- 11           (k) The trust funds administered by the Division of  
12 Historical Resources of the Department of State.
- 13           (l) The Marine Resources Conservation Trust Fund  
14 created by s. 370.0608, with the exception of those fees  
15 collected for recreational saltwater fishing licenses as  
16 provided in s. 370.0605.
- 17           (m) The Local Option Fuel Tax Trust Fund created  
18 pursuant to s. 336.025. This paragraph is repealed July 1,  
19 2003.
- 20           (n) The Florida Public Service Regulatory Trust Fund  
21 established pursuant to s. 350.113.
- 22           (o) The State Game Trust Fund established by s.  
23 372.09.
- 24           (p) The Special Disability Trust Fund created by s.  
25 440.49.
- 26           (q) The Workers' Compensation Administration Trust  
27 Fund created by s. 440.50(1)(a).
- 28           (r) The Employment Security Administration Trust Fund  
29 created by s. 443.211(1).
- 30           (s) The Special Employment Security Administration  
31 Trust Fund created by s. 443.211(2).

- 1           (t) The Professional Regulation Trust Fund established  
2 pursuant to s. 455.219.
- 3           (u) The Speech-Language Pathology and Audiology Trust  
4 Fund.
- 5           (v) The Division of Licensing Trust Fund established  
6 pursuant to s. 493.6117.
- 7           (w) The Division of Florida Land Sales, Condominiums,  
8 and Mobile Homes Trust Fund established pursuant to s.  
9 498.019.
- 10          (x) The trust fund of the Division of Hotels and  
11 Restaurants, as defined in s. 509.072, with the exception of  
12 those fees collected for the purpose of funding of the  
13 hospitality education program as stated in s. 509.302.
- 14          (y) The trust funds administered by the Division of  
15 Pari-mutuel Wagering and the Florida Quarter Horse Racing  
16 Promotion Trust Fund.
- 17          (z) The General Inspection Trust Fund and subsidiary  
18 accounts thereof, unless a different percentage is authorized  
19 by s. 570.20.
- 20          (aa) The Florida Citrus Advertising Trust Fund created  
21 by s. 601.15(7), including transfers from any subsidiary  
22 accounts thereof, unless a different percentage is authorized  
23 in that section.
- 24          (bb) The Agents and Solicitors County Tax Trust Fund  
25 created by s. 624.506.
- 26          (cc) The Insurance Commissioner's Regulatory Trust  
27 Fund created by s. 624.523.
- 28          (dd) The Financial Institutions' Regulatory Trust Fund  
29 established pursuant to s. 655.049.
- 30          (ee) The Crimes Compensation Trust Fund established  
31 pursuant to s. 960.21.

1           (ff) The Records Management Trust Fund established  
2 pursuant to s. 257.375.

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

5           (hh) The Health Care Trust Fund established pursuant  
6 to s. 455.2205.

7           (ii) The Police and Firefighters' Premium Tax Trust  
8 Fund established within the Division of Retirement of the  
9 Department of Management Services.

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

19           (5) There is appropriated from the proper respective  
20 trust funds from time to time such sums as may be necessary to  
21 pay to the General Revenue Fund the service charges imposed by  
22 this section.

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 as follows:

28           (a) For the period July 1, 1997, through June 30,  
29 1998, the rate of this charge shall be 6 percent.

30           (b) For the period July 1, 1998, through June 30,  
31 1999, the rate of this charge shall be 5 percent.

1       (c) For the period July 1, 1999, through June 30,  
2 2000, the rate of this charge shall be 4 percent.

3       (d) For the period July 1, 2000, through June 30,  
4 2001, the rate of this charge shall be 3 percent.

5       (e) For the period July 1, 2001, through June 30,  
6 2002, the rate of this charge shall be 2 percent.

7       (f) For the period July 1, 2002, through June 30,  
8 2003, the rate of this charge shall be 1 percent.

9       (g) Beginning July 1, 2003, and thereafter, no service  
10 charge shall be deducted from the proceeds of the county fuel  
11 tax distributed pursuant to s. 206.60 or from the Local Option  
12 Fuel Tax Trust Fund pursuant to subsection (1).

13       Section 2. Effective July 1, 2003, paragraphs (s) and  
14 (t) are added to subsection (1) of section 215.22, Florida  
15 Statutes, 1996 Supplement, to read:

16       215.22 Certain income and certain trust funds  
17 exempt.--

18       (1) The following income of a revenue nature or the  
19 following trust funds shall be exempt from the deduction  
20 required by s. 215.20(1):

21       (s) The proceeds of the county fuel tax distributed  
22 pursuant to s. 206.60.

23       (t) The Local Option Fuel Tax Trust Fund.

24       Section 3. Except as otherwise provided herein, this  
25 act shall take effect July 1, 1997.

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HOUSE SUMMARY

Provides that 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 shall be reduced over a specified period and shall be eliminated for those funds on July 1, 2003. Provides that the additional 0.3 percent service charge shall not be deducted from those funds beginning July 1, 2003.