

By the Committee on Finance and Taxation; and Senator Carlton

314-1752A-01

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A bill to be entitled
An act relating to trust funds; creating s.
202.193, F.S.; creating the Local
Communications Services Tax Clearing Trust Fund
within the Department of Revenue; providing for
sources of moneys and purposes; providing for
annual carryforward of fund balances; providing
that the trust fund is exempt from
constitutional termination; providing a
contingent effective date.

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

Section 1. Section 202.193, Florida Statutes, is
created to read:

202.193 Local Communications Services Tax Clearing
Trust Fund.--

(1) The Local Communications Services Tax Clearing
Trust Fund is created within the Department of Revenue.
Proceeds from the local communications services tax levied
pursuant to s. 202.19 shall be deposited in the trust fund for
distribution to municipalities and counties as provided in s.
202.18. Moneys deposited in the trust fund are exempt from the
service charges imposed under s. 215.20.

(2) Notwithstanding the provisions of s. 216.301 and
pursuant to s. 216.351, any balance in the Local
Communications Services Tax Clearing Trust Fund at the end of
any fiscal year shall remain in the trust fund at the end of
the year and shall be available for carrying out the purposes
of the trust fund.

1 (3) Pursuant to the provisions of s. 19(f)(3), Art.
2 III of the State Constitution, the Local Communications
3 Services Tax Clearing Trust Fund is exempt from the
4 termination provisions of s. 19(f)(2), Art. III of the State
5 Constitution.

6 Section 2. This act shall take effect July 1, 2001, if
7 Committee Substitute for Senate Bill 1878 or similar
8 legislation rescinding the repeal of chapter 202, Florida
9 Statutes, is adopted in the same legislative session or an
10 extension thereof and becomes law.

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12 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
13 COMMITTEE SUBSTITUTE FOR
14 SB 1540

15 This committee substitute specifies that the Local
16 Communications Services Tax Trust Fund is exempt from the
17 service charges imposed under s. 215.20, F.S., and that any
18 balance in the trust fund shall be carried over at the end of
19 the fiscal year. The bill shall take effect October 1, 2002,
20 contingent on the adoption of CS/SB 1878 or similar
21 legislation.
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