By the Fiscal Responsibility Council and Representative Dockery

A bill to be entitled 1 2 An act relating to trust funds; terminating or exempting from termination specified trust 3 4 funds administered by state general government 5 agencies; providing for disposition of balances in and revenues of the terminated trust funds; 6 7 renaming certain trust funds; renumbering and amending s. 571.26, F.S.; renaming the Florida 8 9 Agricultural Promotional Campaign Trust Fund as the Florida Agricultural Promotion Trust Fund 10 11 and revising its purpose; amending s. 571.25, F.S.; conforming terminology; amending s. 12 570.07, F.S.; providing for deposit of certain 13 14 donations into the Florida Agricultural Promotion Trust Fund; repealing s. 570.207, 15 16 F.S., relating to the Conservation and Recreation Lands Program Trust Fund of the 17 Department of Agriculture and Consumer 18 19 Services; amending s. 570.71, F.S.; providing for deposit of funds for conservation easements 20 and agreements into the Incidental Trust Fund 21 2.2 of the Department of Agriculture and Consumer 23 Services instead; creating s. 589.37, F.S.; 24 providing purposes of the Incidental Trust Fund 25 of the Department of Agriculture and Consumer Services; providing for annual carryforward of 26 27 any trust fund balance; repealing s. 650.06, F.S., relating to the Social Security 28 29 Contribution Trust Fund; amending ss. 121.011, 30 121.031, 121.071, 121.141, 122.26, 122.27, 122.30, 122.35, 650.04, and 650.05, F.S., to 31

```
1
           conform; providing for payment of social
2
           security contributions to the Internal Revenue
3
           Service instead; repealing s. 122.351, F.S.,
           relating to funding by local agencies, to
4
5
           conform; repealing s. 110.151(7), F.S.,
           relating to the State Employee Child Care
6
7
           Revolving Trust Fund; repealing s. 372.127,
8
           F.S., relating to the Conservation and
9
           Recreation Lands Program Trust Fund of the Fish
           and Wildlife Conservation Commission; amending
10
11
           s. 372.074, F.S.; renaming the Fish and
12
           Wildlife Habitat Program as the Habitat
13
           Protection Program; renaming the Land
14
           Acquisition Trust Fund of the Fish and Wildlife
15
           Conservation Commission as the Habitat
           Protection Trust Fund and revising its funding
16
           sources; providing for annual carryforward of
17
           any trust fund balance; amending s. 372.09,
18
           F.S.; renaming the State Game Trust Fund as the
19
20
           Fish and Wildlife Conservation Trust Fund and
21
           revising its sources of funds and purposes;
22
           amending ss. 201.15, 206.606, 215.20,
           320.08058, 327.35215, 372.0222, 372.03,
23
24
           372.7015, 372.73, 372.9901, 372.9904, 372.9906,
           375.313, and 932.7055, F.S.; conforming
25
           terminology; providing effective dates.
26
27
28
   Be It Enacted by the Legislature of the State of Florida:
29
           Section 1. (1) The following trust funds administered
30
   by the following agencies are terminated:
```

1 (a) Within the Department of Agriculture and Consumer 2 Services: 1. Effective July 1, 2003, the Market Trade Show Trust 3 4 Fund, FLAIR number 42-2-466. All current balances remaining 5 in, and all revenues of, the Market Trade Show Trust Fund 6 terminated by this act shall be transferred to the Florida 7 Agricultural Promotion Trust Fund in the Department of 8 Agriculture and Consumer Services. 2. Effective July 1, 2002, the Working Capital Trust 9 Fund, FLAIR number 42-2-792. 10 3. Effective July 1, 2003, the Conservation and 11 12 Recreation Lands Program Trust Fund, FLAIR number 42-2-931. 13 All current balances remaining in, and all revenues of, the 14 Conservation and Recreation Lands Program Trust Fund terminated by this act shall be transferred to the Incidental 15 16 Trust Fund in the Department of Agriculture and Consumer 17 Services. (b) Within the Department of Management Services: 18 19 1. Effective July 1, 2002, the Motor Vehicle Operating 20 Trust Fund, FLAIR number 72-2-486. All current balances remaining in, and all revenues of, the Motor Vehicle Operating 21 Trust Fund terminated by this act shall be transferred to the 23 Grants and Donations Trust Fund in the Department of 24 Management Services. 25 2. Effective July 1, 2002, the Social Security 26 Contribution Trust Fund, FLAIR number 72-2-638. 3. Effective July 1, 2002, the State Employee Child 27 28 Care Revolving Trust Fund, FLAIR number 72-2-670. 29 (c) Within the Department of Revenue, effective July 1, 2002, the Drug Enforcement Trust Fund, FLAIR number 30

31 73-2-171.

(d) Within the Fish and Wildlife Conservation Commission, effective July 1, 2003, the Conservation and Recreation Lands Program Trust Fund, FLAIR number 77-2-931. All current balances remaining in, and all revenues of, the Conservation and Recreation Lands Program Trust Fund terminated by this act shall be transferred to the Fish and Wildlife Conservation Trust Fund in the Fish and Wildlife Conservation Commission. (2) Unless otherwise provided, all current balances

- remaining in, and all revenues of, the trust funds terminated by this act shall be transferred to the General Revenue Fund.
- (3) For each trust fund and fund account terminated by this act, the agency that administers the trust fund or fund account shall pay any outstanding debts or obligations of the terminated fund or account as soon as practicable, and the Comptroller shall close out and remove the terminated fund or account from the various state accounting systems using generally accepted accounting principles concerning warrants outstanding, assets, and liabilities.
- (4) This section shall take effect upon this act becoming a law.

Section 2. The following trust funds within the Fish and Wildlife Conservation Commission are renamed:

- (1) The Land Acquisition Trust Fund, FLAIR number 77-2-423, is renamed the Habitat Protection Trust Fund.
- (2) The State Game Trust Fund, FLAIR number 77-2-672, is renamed the Fish and Wildlife Conservation Trust Fund.

Section 3. Effective upon this act becoming a law, the Legislature finds that the following trust funds administered by the Department of Management Services are exempt from

1

2

3

4 5

6

7

8

9

10 11

12

13

14

15

16

17

18 19

20

21

22 23

24

25 26

27

28

29

1	termination pursuant to Section 19(f), Article III of the
2	State Constitution:
3	(1) The Florida Retirement System Trust Fund, FLAIR
4	number 72-2-309.
5	(2) The Florida Facilities Pool Clearing Trust Fund,
6	FLAIR number 72-2-313.
7	(3) The Florida Retirement System Preservation of
8	Benefits Plan Trust Fund, FLAIR number 72-2-345.
9	(4) The Institute of Food and Agricultural Sciences
10	Supplemental Retirement Trust Fund, FLAIR number 72-2-379.
11	(5) The Senior Management Service Optional Annuity
12	Program Trust Fund, FLAIR number 72-2-515.
13	(6) The Optional Retirement Program Trust Fund, FLAIR
14	number 72-2-517.
15	(7) The Police and Firefighters' Premium Tax Trust
16	Fund, FLAIR number 72-2-532.
17	(8) The State Employees' Life Insurance Trust Fund,
18	FLAIR number 72-2-667.
19	(9) The State Employees' Health Insurance Trust Fund,
20	FLAIR number 72-2-668.
21	(10) The State Employees' Disability Insurance Trust
22	Fund, FLAIR number 72-2-671.
23	(11) The State Employees' Savings Bonds Trust Fund,
24	FLAIR number 72-2-674.
25	Section 4. Section 571.26, Florida Statutes, is
26	renumbered as section 570.536, Florida Statutes, and amended
27	to read:
28	570.536 571.26 Florida Agricultural Promotion
29	Promotional Campaign Trust FundThere is hereby created the
30	Florida Agricultural <u>Promotion</u> Promotional Campaign Trust Fund
31	within the Department of Agriculture and Consumer Services to

3

4

5

6 7

8

9

10 11

12

13

14

15

16

17

18 19

20

21

22

23

24 25

26

27

28

29

30

receive and disburse moneys collected for the promotion of Florida agricultural products all moneys related to the Florida Agricultural Promotional Campaign. Moneys deposited in the trust fund shall be appropriated for the sole purpose of implementing the Florida Agricultural Promotional Campaign.

Section 5. Subsection (2) of section 571.25, Florida Statutes, is amended to read:

571.25 Registration and fees.--

(2) The department is hereby authorized to establish by rule, registration and renewal fees sufficient to cover the cost of administering the Florida Agricultural Promotional Campaign, including all personnel costs. Fees shall be deposited in the Florida Agricultural Promotion Promotional Campaign Trust Fund.

Section 6. Subsection (20) of section 570.07, Florida Statutes, is amended to read:

570.07 Department of Agriculture and Consumer Services; functions, powers, and duties. -- The department shall have and exercise the following functions, powers, and duties:

- (20)(a) To stimulate, encourage, and foster the production and consumption of agricultural and agricultural business products;
- (b) To conduct activities that may foster a better understanding and more efficient cooperation among producers, dealers, buyers, food editors, and the consuming public in the promotion and marketing of Florida's agricultural and agricultural business products; and
- (c) To sponsor trade breakfasts, luncheons, and dinners and distribute promotional materials and favors in connection with meetings, conferences, and conventions of 31 dealers, buyers, food editors, and merchandising executives

that will assist in the promotion and marketing of Florida's agricultural and agricultural business products to the consuming public.

345

6

7

8

9

10

11

12

13

14

15

16

17

18

1920

1

The department is authorized to receive and expend donations contributed by private persons for the purpose of covering costs associated with the above described activities. <u>All donations shall be deposited into the Florida Agricultural</u> Promotion Trust Fund provided for in s. 570.536.

Section 7. Section 570.207, Florida Statutes, is repealed.

Section 8. Subsection (12) of section 570.71, Florida Statutes, is amended to read:

570.71 Conservation easements and agreements.--

- (12) The department is authorized to use funds from the following sources to implement this act:
 - (a) State funds;
 - (b) Federal funds;
 - (c) Other governmental entities;
 - (d) Nongovernmental organizations; or
 - (e) Private individuals.

2223

24

25 26

27

28

29

21

Any such funds provided shall be deposited into the <u>Incidental</u> Conservation and Recreation Lands Program Trust Fund within the Department of Agriculture and Consumer Services and used for the purposes of this act.

Section 9. Section 589.37, Florida Statutes, is created to read:

589.37 Incidental Trust Fund of the Department of Agriculture and Consumer Services.--The purposes of the

30 31

 <u>Incidental Trust Fund within the Department of Agriculture and</u>
Consumer Services are:

- (1) To provide for the management of conservation and recreation lands by the department.
- (a) Funds for the purpose of this subsection may be appropriated to the trust fund from the Conservation and Recreation Lands Trust Fund in the Department of Environmental Protection, as created by s. 259.032(2), or from such other sources as the Legislature may determine.
- (b) Notwithstanding the provisions of s. 216.301 and pursuant to s. 216.351, any balance in the 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 purpose of this subsection.
- (2) To provide for use by the Division of Forestry for forestry management and protection, as provided in this chapter and chapter 590.

Section 10. <u>Effective July 1, 2002, sections 122.351</u> and 650.06, Florida Statutes, are repealed.

Section 11. Effective July 1, 2002, paragraph (e) of subsection (3) of section 121.011, Florida Statutes, is amended to read:

121.011 Florida Retirement System.--

- (3) PRESERVATION OF RIGHTS.--
- (e) Any member of the Florida Retirement System or any member of an existing system under this chapter on July 1, 1975, who is not retired and who is, has been, or shall be, suspended and reinstated without compensation shall receive retirement service credit for the period of time from the date of suspension to the date of reinstatement, provided:

2

3

4

5

6

7

8

9

10 11

12

13

14

15

16

17

18 19

20

21

22

2324

25

26

27

28

29

30

- 1. The creditable service claimed for the period of suspension does not exceed 24 months;
- 2. The member returns to active employment and remains on the employer's payroll for at least 1 calendar month; and
- The member pays into the Retirement System Trust Fund the total required employer contributions plus the total employee contributions, if applicable, based on the member's monthly compensation in effect for the pay period immediately preceding the period of suspension, prorated for the said period of suspension, plus interest thereon at a rate of 4 percent per annum compounded annually until July 1, 1975, and 6.5 percent interest thereafter until paid. If permitted by federal law, the member may pay to the Internal Revenue Service into the Social Security Trust Fund the total cost, if any, of providing social security coverage for the period of suspension if any social security payments have been made by the employer for the benefit of the member during such period. Should there be any conflict as to payment for social security coverage, the payment for retirement service credit shall be made and retirement service credit granted regardless of such conflict.

Section 12. Effective July 1, 2002, subsection (1) of section 121.031, Florida Statutes, is amended to read:

121.031 Administration of system; appropriation; oaths; actuarial studies; public records.--

(1) The Department of Management Services has the authority to adopt rules pursuant to ss. 120.536(1) and 120.54 to implement the provisions of law conferring duties upon the department and to adopt rules as are necessary for the effective and efficient administration of this system. The funds to pay the expenses for administration of the system are

3

4 5

6 7

8

9

10 11

12 13

14

15 16

17

18 19

20

21

22

23

24

25 26

27

28

29

30

hereby appropriated from the interest earned on investments made for the Retirement System Trust Fund and social security trust funds and the assessments allowed under chapter 650.

Section 13. Effective July 1, 2002, subsection (5) of section 121.071, Florida Statutes, is amended to read:

121.071 Contributions. -- Contributions to the system shall be made as follows:

(5) Contributions made in accordance with subsections (1), (2), (3), and (4) shall be paid by the employer into the system trust funds in accordance with rules adopted by the administrator pursuant to chapter 120. Such contributions are due and payable no later than the 25th day of the month immediately following the month during which the payroll period ended. The department may, by rule, establish a different due date, which shall supersede the date specified herein; however, such due date may not be established earlier than the 20th day of the month immediately following the month during which the payroll period ended. Effective January 1, 1984, contributions made in accordance with subsection (3) shall be paid by the employer into the system trust fund in accordance with rules adopted by the administrator pursuant to chapter 120. For any payroll period ending any day of the month before the 16th day of the month, such contributions are due and payable no later than the 20th day of the month; and, for any payroll periods ending any day of the month after the 15th day of the month, such contributions are due and payable no later than the 5th day of the next month. Contributions received in the offices of the department after the prescribed date shall be considered delinquent unless, in the opinion of the department, exceptional circumstances beyond an employer's 31 | control prevented remittance by the prescribed due date

3

4 5

6 7

8

9

10

11

12

13

14

15

16

17

18 19

20

21 22

23

24

25 26

27

28

29

30

notwithstanding such employer's good faith efforts to effect delivery; and, with respect to retirement contributions due under subsections (1) and (4), each employer shall be assessed a delinquent fee of 1 percent of the contributions due for each calendar month or part thereof that the contributions are delinquent. Such a waiver of the delinquency fee by the department may be granted an employer only one time each fiscal year. Delinquent social security contributions shall be assessed a delinquent fee as authorized by s. 650.05(4). The delinquent fee assessable for an employer's first delinquency after July 1, 1984, shall be as specified in s. 650.05(4), and, beginning with the second delinquency in any fiscal year by the employer subsequent to July 1, 1984, all subsequent delinquency fees shall be assessed against the employer at twice the applicable percentage rate specified in s. 650.05(4).

Section 14. Effective July 1, 2002, subsection (1) of section 121.141, Florida Statutes, is amended to read:

121.141 Appropriation.--

(1) There is hereby annually appropriated from the System Trust Fund or the Social Security Trust Fund a sufficient amount to make such payments as are provided in part I of this chapter.

Section 15. Effective July 1, 2002, section 122.26, Florida Statutes, is amended to read:

122.26 Funds.--There shall be paid into the State and County Officers and Employees' Retirement Trust Fund, provided in former s. 122.17, contributions by members of division B for benefits payable to members under this system, and all amounts appropriated for such purpose by the state. There is 31 hereby created in the State Treasury a fund to be known as the

Social Security Contribution Trust Fund, into which shall be deposited contributions required of members for social security coverage, and such amounts as may be appropriated by the state for that purpose.

Section 16. Effective July 1, 2002, subsection (2) of section 122.27, Florida Statutes, is amended to read:

- 122.27 Contributions.--From and after the date of the execution of the agreement, the officer or board paying the salary of a member of division B shall withhold the following from such salary:
- (2) The percentage of such salary which shall constitute the contribution of the member required for social security coverage as now or hereafter fixed by relevant federal statutes. The officer or board so withholding such percentage of salary shall submit deposit the same without delay to the Internal Revenue Fund as directed by the Social Security Administration in the Social Security Contribution Trust Fund.

Section 17. Effective July 1, 2002, section 122.30, Florida Statutes, is amended to read:

122.30 Appropriations.--

- (1) There is hereby annually appropriated from the intangible tax fund of the state to the department as the state agency designated in chapter 650, a sum not to exceed \$10,000 to defray the expenses of such agency in connection with its continuing duties in relation to the social security coverage provided by this law.
- (2) If under the agreement social security coverage is retroactively applicable to members of division B, there is appropriated out of the State and County Officers and Employees' Retirement Trust Fund and into the Social Security

4

5 6 7

8 9 10

11 12

13

14

20 21

19

23 24

22

25 26

27 28

29 30

Contribution Trust Fund the amount required by applicable federal laws and regulations to be paid with respect to periods prior to date of execution of the agreement.

(1) There is appropriated a sufficient amount out of the State and County Officers and Employees' Retirement Trust Fund to the administrator to make payments to members of division B as provided by law.

(4) There is appropriated out of the Social Security Contribution Trust Fund for payment into the contribution fund established by s. 650.06, from time to time, such amounts as may be required for the social security coverage of the members of division B.

(2) (2) (5) In addition to amounts appropriated by other provisions of this chapter or other laws to defray the cost of administration of this system, there is hereby appropriated out of the Intangible Tax Fund of the state for use of the department in its administration of the two divisions of this system, the sum of \$100,000, or so much thereof as may be required for that purpose.

(6) If in any fiscal year the amounts provided in this chapter to be paid into the State and County Officers and Employees' Retirement Trust Fund by the state for members in divisions A and B of this system, and the amount required to be paid by the state into the Social Security Contribution Trust Fund for the members in division B of this system, as herein provided, shall exceed the amount available for such purposes in the Intangible Tax Fund, until the date of adjournment of the first session of the Legislature subsequent to the occurring of such deficiency, there is appropriated from the General Revenue Fund of the state and payable into the State and County Officers and Employees' Retirement Trust

Fund and the Social Security Contribution Trust Fund, or either of said latter funds, an amount equal to such deficiency.

County Officers and Employees' Retirement Trust Fund and into the Social Security Contribution Trust Fund the amount required by applicable federal laws and regulations to be paid with respect to 1956, 1957, 1958, and 1959 social security coverage of the members of this system who transfer from division A to division B thereof between July 1, 1959, and December 1, 1959, and of the deemed members of this system who became contributing members after December 31, 1957, and who, by December 1, 1959, qualify for retroactive social security coverage.

(8) There is hereby appropriated out of the State and County Officers and Employees' Retirement Trust Fund and into the Social Security Contribution Trust Fund the amount required by federal laws and regulations with respect to social security coverage for years after 1955 of the members of this system who transfer from division A to division B in accordance with s. 122.24(3)(c) and qualify for retroactive social security coverage.

Section 18. Effective July 1, 2002, section 122.35, Florida Statutes, is amended to read:

122.35 Funding.--

(1) Commencing July 1, 1967, for all state agencies and commencing October 1, 1967, for all other agencies with employees who are members under this chapter, former ss. 122.17 and 122.30(4) shall be of no further force and effect and each officer or board paying salaries to members and withholding contributions required of members under this

3

4 5

6

7

8

9

10 11

12

13

14

15

16

17

18 19

20

21 22

23

25

26

27

28

29

30

chapter for purposes of providing retirement benefits and social security benefits to or on behalf of such members, shall budget, set aside and pay over to account B of the intangible tax trust fund, herein created, matching payments in the following specified amounts:

- (a)1. An amount equal to the amount of member contributions paid to the State and County Officers and Employees' Retirement Trust Fund as specified in ss. 122.03 and 122.27 but excluding any additional contributions required of high hazard members under s. 122.34; and
- 2. Commencing January 1, 1993, an additional amount equal to 3.99 percent of each installment of salary to members; and
- (b) An amount equal to the amount of member social security contributions withheld, to be paid to the Internal Revenue Service Social Security Contribution Trust Fund as specified in s. 122.27.
- (2) The monthly payments required by subsection (1) shall be payable within 10 days after the first day of each calendar month after July 1, 1967, for all state agencies and October 1, 1967, for all other agencies. The state funds required to be paid hereunder shall be provided and paid from the sources as set forth in subsection subsections (3) and 24 + (4).
- The appropriations provided each state agency each (3) fiscal year shall include sufficient amounts to pay the matching contributions for social security and retirement as required by this section and the matching contributions for retirement required of state agencies under s. 238.11(1)(a). No state agency, whether its funds are provided by state 31 appropriation or not, shall employ any person or maintain any

person on its payroll unless it has allotted for such person sufficient funds to meet these required payments.

- (4) Effective December 1, 1970, officer and employee contributions and employer matching contributions required by division A and division B of this chapter shall be paid as required in accordance with s. 121.061 and procedures established therefor.
- (5) Effective January 1987, social security contributions withheld on behalf of a member of division B of this chapter, and employer matching social security contributions paid on behalf of such member, shall be submitted to the Internal Revenue Service as required by the Social Security Administration.
- (4) Effective October 1, 1967, the proceeds of the intangible tax collections of the state remaining after the payment of administrative expenses, commissions which are applicable, and other costs incident to its collection shall be set aside into an account designated as account B of the Intangible Tax Trust Fund, which account shall also receive all of the matching payments for retirement and social security remitted by each officer or board as provided in subsection (1). The amounts received and deposited into account B of the Intangible Tax Trust Fund are appropriated and shall be used for the following purposes and paid out on the priority basis as shown below:
- (a) First, from the funds accumulated in account B there shall be transferred:
- 1. To the Social Security Contribution Trust Fund, an amount equal to the social security contributions remitted by each officer or board to said fund as specified in s. 122.27.

2. To the State and County Officers and Employees'
Retirement Fund, an amount equal to the retirement
contributions withheld from the salaries of members and
remitted by each officer or board to said fund as required by
ss. 122.03 and 122.27, but excluding any additional
contributions required of high hazard members under s. 122.34;
provided, however, that during the 1967-1969 biennium the
amount transferred to said account shall not exceed the total
amount received in account B from the various state and county
agencies for retirement matching purposes.

(b) After the retirement and social security contributions of all members have been matched as provided in paragraph (a), the balance remaining in account B of the Intangible Tax Trust Fund shall be distributed as follows:

1. Each county shall receive each fiscal year ending June 30 an allocation in an amount equal to 55 percent of the total net intangible taxes collected and remitted to the Department of Revenue by the tax collector of the county during the prior fiscal year.

thereafter and continuing on the first day of each subsequent month through June 30 of each fiscal year each board of county commissions of the several counties of the state shall receive an allocation from account B of the Intangible Tax Trust Fund. This allocation shall not include the school boards of the several counties of the state. The amount of said monthly allocation shall be equal to the average amount required to be matched by the Intangible Tax Trust Fund for the corresponding months during the 1966-1967 fiscal year as computed by the Comptroller, or one-twelfth of the Comptroller's estimate of the county's allocation, whichever is smaller, and an

5

6 7 8

9 10 11

13 14

12

15 16 17

18 19 20

22 23

21

25 26

24

27 28

29

30

adjustment to reconcile the monthly allocations with the actual amount to be received pursuant to this subparagraph, shall be made not later than 60 days after the end of the fiscal year.

b. Each county, county agency and school board shall pay all matching cost for retirement and social security as required by this act and s. 238.11(1), notwithstanding the provisions of any other law.

2. The balance remaining in account B of the Intangible Tax Trust Fund after the retirement and social security contributions have been matched and the allocations to each county have been paid as provided in this act, shall be paid over to the General Revenue Fund of the state.

(c) The amounts allocated to the several counties from account B of the Intangible Tax Trust Fund shall be paid by the Department of Revenue to the respective boards of county commissioners who shall deposit same in the general fund of the county, and may expend them for any lawful county purpose. These amounts may be used to assist any county officer or agency within the county including school boards to make the matching payments for retirement and social security as required by law. Provided, however, should the income of any constitutional fee officer in any year be insufficient to make the matching payments required by this act, the boards of county commissioners shall provide such fee officer sufficient funds from the allocation received under this law to make these required payments.

(d) Should any officer or board other than a state officer or board fail to make the retirement and social security contributions required herein, the Department of Revenue shall deduct the amount owed by the officer or board

2 3

4 5

6 7

8

9

10 11

12 13

14

15

16

17

18 19

20

21

22

23

24 25

26

27

28

29

30

from the allocation accruing to the credit of the county affected, or the Department of Revenue shall deduct the amount owed from any other funds to be distributed by him or her to the officer or board using the procedure he or she shall deem most appropriate. The amounts so deducted shall remain in or be transferred to account B of the Intangible Tax Trust Fund for further distribution in accordance with this subsection.

- (e) Should any officer or board other than a state officer or board, for whom the tax collector collects taxes, fail to make the retirement and social security contributions required by this act, the tax collector, at the request of the Department of Revenue and upon receipt of a certificate from him or her showing the amount owed account B by the officer or board, shall deduct the amount so certified from any taxes collected for the officer or board and remit the amount to the Department of Revenue for deposit in account B of the Intangible Tax Trust Fund.
- (f) The boards of county commissioners of each county and the Department of Revenue, acting individually or jointly, are hereby authorized to file and maintain action in the courts of this state against any county agency to require it to remit any retirement or social security matching payments due account B of the Intangible Tax Trust Fund under the provisions of this law.
- Section 19. Effective July 1, 2002, subsections (1) and (2) of section 650.04, Florida Statutes, are amended to read:
 - 650.04 Contributions by state employees.--
- (1) Every employee of the state whose services are covered by an agreement entered into under s. 650.03 shall be 31 required to pay for the period of such coverage, into the

 Social Security Contribution Trust Fund established by s. 650.06, contributions, with respect to wages as defined in s. 650.02, equal to the amount of the employee tax which would be imposed by the Federal Insurance Contributions Act if such services constituted employment within the meaning of that act. Such liability shall arise in consideration of the employee's retention in the service of the state, or the employee's entry upon such service, after the enactment of this chapter.

(2) The contribution imposed by this section shall be collected by deducting the amount of the contribution from wages as and when paid, but failure to make such deduction shall not relieve the employee from liability for such contribution. Effective January 1987, such contributions shall be submitted to the Internal Revenue Service as directed by the Social Security Administration.

Section 20. Effective July 1, 2002, section 650.05, Florida Statutes, is amended to read:

650.05 Plans for coverage of employees of political subdivisions.--

(1) Each political subdivision of the state is hereby authorized to submit for approval by the state agency a plan for extending the benefits of Title II of the Social Security Act, in conformity with the applicable provisions of such act, to employees of such political subdivisions. Each such plan and any amendment thereof shall be approved by the state agency if it is found that such plan, or such plan as amended, is in conformity with such requirements as are provided in regulations of the state agency, except that no such plan shall be approved unless:

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18 19

20

21

22

23

24 25

26 27

28

29

30

- It is in conformity with the requirements of the Social Security Act and with the agreement entered into under s. 650.03;
- (b) It provides that all services which constitute employment as defined in s. 650.02 are performed in the employ of the political subdivisions by employees thereof, shall be covered by the plan, except such of those services set forth in s. 650.02(2)(c) as the political subdivision specifically elects to exclude;
- (c) It specifies the source or sources from which the funds necessary to make the payments required by paragraph (3)(a) and by subsection (4) are expected to be derived and contains reasonable assurance that such sources will be adequate for such purpose;
- (d) It provides for such methods of administration of the plan by the political subdivision as are found by the state agency to be necessary for the proper and efficient administration of the plan;
- (e) It provides that the political subdivision will make such reports, in such form and containing such information, as the state agency may from time to time require, and comply with such provisions as the state agency or the Secretary of Health, Education, and Welfare may from time to time find necessary to assure the correctness and verification of such reports; and
- (f) It authorizes the state agency to terminate the plan in its entirety, in the discretion of the state agency, if it finds that there has been a failure to comply substantially with any provisions contained in such plan, such termination to take effect at the expiration of such notice 31 and on such conditions as may be provided by regulations of

2

3

4

5

6

7

8

9

10

11

12

13

14

15 16

17

18 19

20

21

22

23

24 25

26

27

28

29

30

the state agency and may be consistent with the provisions of the Social Security Act.

- (2) The state agency shall not finally refuse to approve a plan submitted by a political subdivision under subsection (1), and shall not terminate an approved plan, without reasonable notice and opportunity for hearing to the political subdivision affected thereby. Any final decision of the state agency shall be subject to proper judicial review.
- (3)(a) Each political subdivision as to which a plan has been approved under this section shall pay to the Internal Revenue Service into the Social Security Contribution Trust Fund, with respect to wages (as defined in s. 650.02), at such time or times as the Social Security Administration state agency may by regulation prescribe, contributions in the amounts and at the rates specified in the applicable agreement entered into by the state agency under s. 650.03.
- (b) Each political subdivision required to make payments under paragraph (a) is authorized, in consideration of the employee's retention in, or entry upon, employment after enactment of this chapter, to impose upon each of its employees, as to services which are covered by an approved plan, a contribution with respect to his or her wages as defined in s. 650.02 not exceeding the amount of the employee tax which would be imposed by the Federal Insurance Contributions Act if such services constituted employment within the meaning of that act, and to deduct the amount of such contribution from his or her wages as and when paid. Contributions so collected shall be paid to the Internal Revenue Service into the Social Security Contribution Trust Fund in partial discharge of the liability of such political 31 subdivision or instrumentality under paragraph (a). Failure

3

4

5

6 7

8

9

10

11

12

13

14

15

16

17

18

1920

2122

2324

25

26

27

28

29

30

to deduct such contribution shall not relieve the employee or employer of liability therefor.

- (4) Delinquent payments due under paragraph (3)(a) may, with interest of 1 percent for each calendar month or part thereof past the due date, be recovered by action in a court of competent jurisdiction against the political subdivision liable therefor or shall, at the request of the state agency, be deducted from any other moneys payable to such subdivision by any department or agency of the state.
- (5) Each political subdivision as to which a plan has been approved shall be liable to the state agency for a proportionate part of the cost of administering this chapter. Such proportionate cost shall be computed and paid in accordance with such regulations relating thereto as may be adopted by the state agency and shall be deposited in the Social Security Administration Trust Fund; and, if any such payment is not made when due, the amount thereof, with interest of 0.5 percent for each calendar month or part thereof past the due date, shall, upon request of the state agency, be deducted from any other moneys payable to such political subdivision by any officer, department, or agency of the state, and forthwith paid to the state agency. Withdrawals from the Social Security Administration Trust Fund shall be made solely for the payment of costs of administering this chapter, and any balance in excess of the amount necessary for administering this chapter shall be transferred to the state retirement system trust funds established pursuant to chapter 121 to make up the actuarial deficit in any of the state retirement systems consolidated thereunder, and the necessary amounts are hereby appropriated from said funds for these purposes.

 (4)(a) Notwithstanding any other provision of this chapter, effective January 1, 1972, all state political subdivisions receiving financial aid that provide social security coverage for their employees pursuant to the provisions of this chapter and the provisions of the various retirement systems as authorized by law shall, in addition to other purposes, utilize all grants-in-aid and other revenue received from the state to pay the employer's share of social security cost.

(b) The grants-in-aid and other revenue referred to in paragraph (a) specifically include, but are not limited to, minimum foundation program grants to public school districts and community colleges; gasoline, motor fuel, intangible, cigarette, racing, and insurance premium taxes distributed to political subdivisions; and amounts specifically appropriated as grants-in-aid for mental health, mental retardation, and mosquito control programs.

Section 21. Effective July 1, 2002, subsection (7) of section 110.151, Florida Statutes, is repealed.

Section 22. <u>Section 372.127</u>, Florida Statutes, is repealed.

Section 23. Section 372.074, Florida Statutes, is amended to read:

372.074 Fish and Wildlife Habitat Protection Program.--

(1)(a) There is established within the Fish and Wildlife Conservation Commission the Fish and Wildlife Habitat Protection Program for the purpose of acquiring, assisting other agencies or local governments in acquiring, or managing lands important to the conservation of fish and wildlife.

- (b) The Fish and Wildlife Conservation Commission or its designee shall manage such lands for the primary purpose of maintaining and enhancing their habitat value for fish and wildlife. Other uses may be allowed that are not contrary to this purpose.
- (c) Where acquisition pursuant to this section will result in state ownership of land, title shall be vested in the Board of Trustees of the Internal Improvement Trust Fund as required in chapter 259 253. Land acquisition pursuant to this section shall be voluntary, negotiated acquisition and, where title is to be vested in the Board of Trustees of the Internal Improvement Trust Fund, is subject to the acquisition procedures of s. 259.041 253.025.
- (d) Acquisition costs shall include purchase prices and costs and fees associated with title work, surveys, and appraisals required to complete an acquisition.
- Protection Land Acquisition Trust Fund for the purposes of this section may include, but not be limited to, donations, grants, development-of-regional-impact wildlife mitigation revenues contributions, or legislative appropriations.

 Florida Forever Preservation 2000 acquisition moneys and Conservation and Recreation Lands management moneys shall not be deposited into this fund.
- (3) Notwithstanding the provisions of s. 216.301 and pursuant to s. 216.351, any balance in the Habitat Protection

 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. A portion of the balance designated for land management shall be held in reserve as a principal investment for the purpose of

3

4

5

6 7

8 9

10

11 12

13

14

15

16

17

18 19

20

21

22

23

24 25

26

27

28

29

30

generating interest. Such interest earnings shall be available for the purpose of supporting long-term management of lands purchased pursuant to this section.

Section 24. Section 372.09, Florida Statutes, is amended to read:

372.09 Fish and Wildlife Conservation State Game Trust Fund.--

- (1) The purpose of the Fish and Wildlife Conservation Trust Fund is to support the general activities and responsibilities of the Fish and Wildlife Conservation Commission, including, but not limited to, fish and wildlife research and management, law enforcement, land management, lake restoration, and administration of public hunting, fishing, and boating recreational activities.
- (2) Funds to be credited to the trust fund shall consist of revenues provided to support the general activities and responsibilities of the commission. Such revenues may include license and permit fees; contracts and grants; fisheries and wildlife conservation, research, and management revenues; law enforcement revenues; land management revenues; lake restoration revenues; boating activities revenues; program fees, donations, administrative fees, and transfers; and other funds provided by law. The funds resulting from the operation of the commission and from the administration of the laws and regulations pertaining to birds, game, fur-bearing animals, freshwater fish, reptiles, and amphibians, together with any other funds specifically provided for such purposes shall constitute the State Game Trust Fund and shall be used by the commission as it shall deem fit in carrying out the provisions hereof and for no other purposes. The commission 31 | may not obligate itself beyond the current resources of the

State Game Trust Fund unless specifically so authorized by the Legislature.

Section 25. Subsections (5) and (7) of section 201.15, Florida Statutes, are amended to read:

201.15 Distribution of taxes collected.--All taxes collected under this chapter shall be distributed as follows and shall be subject to the service charge imposed in s.
215.20(1), except that such service charge shall not be levied against any portion of taxes pledged to debt service on bonds to the extent that the amount of the service charge is required to pay any amounts relating to the bonds:

- (5) Four and two-tenths percent of the remaining taxes collected under this chapter shall be paid into the State Treasury to the credit of the Conservation and Recreation Lands Trust Fund to carry out the purposes set forth in s. 259.032. Nine and one-half percent of the amount credited to the Conservation and Recreation Lands Trust Fund pursuant to this subsection shall be transferred to the Fish and Wildlife Conservation State Game Trust Fund and used for land management activities.
- (7) One-half of one percent of the remaining taxes collected under this chapter shall be paid into the State Treasury to the credit of the Fish and Wildlife Conservation State Game Trust Fund to be used exclusively for the purpose of implementing the Lake Restoration 2020 Program.

Section 26. Paragraph (b) of subsection (1) of section 206.606, Florida Statutes, is amended to read:

206.606 Distribution of certain proceeds.--

(1) Moneys collected pursuant to ss. 206.41(1)(g) and 206.87(1)(e) shall be deposited in the Fuel Tax Collection Trust Fund. Such moneys, after deducting the service charges

imposed by s. 215.20, the refunds granted pursuant to s. 206.41, and the administrative costs incurred by the department in collecting, administering, enforcing, and distributing the tax, which administrative costs may not exceed 2 percent of collections, shall be distributed monthly to the State Transportation Trust Fund, except that:

- Wildlife Conservation State Game Trust Fund in the Fish and Wildlife Conservation Commission in each fiscal year and used for recreational boating activities, and freshwater fisheries management and research. The transfers must be made in equal monthly amounts beginning on July 1 of each fiscal year. The commission shall annually determine where unmet needs exist for boating-related activities, and may fund such activities in counties where, due to the number of vessel registrations, sufficient financial resources are unavailable.
- 1. A minimum of \$1.25 million shall be used to fund local projects to provide recreational channel marking, public launching facilities, aquatic plant control, and other local boating related activities. In funding the projects, the commission shall give priority consideration as follows:
- a. Unmet needs in counties with populations of 100,000 or less.
- b. Unmet needs in coastal counties with a high level of boating related activities from individuals residing in other counties.
- 2. The remaining \$1.25 million may be used for recreational boating activities and freshwater fisheries management and research.
- 30 3. The commission is authorized to adopt rules pursuant to ss. 120.536(1) and 120.54 to implement a Florida

Boating Improvement Program similar to the program administered by the Department of Environmental Protection and established in rules 62D-5.031 - 62D-5.036, Florida Administrative Code, to determine projects eligible for funding under this subsection.

On February 1 of each year, the commission shall file an annual report with the President of the Senate and the Speaker of the House of Representatives outlining the status of its Florida Boating Improvement Program, including the projects funded, and a list of counties whose needs are unmet due to insufficient financial resources from vessel registration fees.

Section 27. Paragraph (o) of subsection (4) of section 215.20, Florida Statutes, is amended 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:
- (o) The <u>Fish and Wildlife Conservation</u> State Game Trust Fund established by s. 372.09.

The enumeration of the foregoing moneys or trust funds shall not prohibit the applicability thereto of s. 215.24 should the Governor determine that for the reasons mentioned in s. 215.24 the money or trust funds should be exempt herefrom, as it is the purpose of this law to exempt income from its force and effect when, by the operation of this law, federal matching

2

3

4

5

6

7

8

9

10

11

12

13

14

15 16

17

18 19

20

21

22

23

24

25

26 27

28

29

30

funds or contributions or private grants to any trust fund would be lost to the state.

Section 28. Paragraph (b) of subsection (18) of section 320.08058, Florida Statutes, is amended to read:

320.08058 Specialty license plates.--

- (18) LARGEMOUTH BASS LICENSE PLATES. --
- (b) The annual use fees shall be distributed to the Fish and Wildlife Conservation State Game Trust Fund and used by the Fish and Wildlife Conservation Commission to fund current conservation programs that maintain current levels of protection and management of this state's fish and wildlife resources, including providing hunting, fishing, and nonconsumptive wildlife opportunities.

Section 29. Paragraph (c) of subsection (5) of section 327.35215, Florida Statutes, is amended to read:

327.35215 Penalty for failure to submit to test.--

- (5) Moneys collected by the clerk of the court pursuant to this section shall be disposed of in the following manner:
- (c) If the arresting officer was employed or appointed by the Fish and Wildlife Conservation Commission as a wildlife enforcement officer or a freshwater fisheries enforcement officer, the money shall be deposited into the Fish and Wildlife Conservation State Game Trust Fund.

Section 30. Paragraphs (b) and (c) of subsection (6) of section 372.0222, Florida Statutes, are amended to read:

372.0222 Private publication agreements; advertising; costs of production. --

(6) The commission shall provide services and information designed to inform Floridians and visitors about 31 | Florida's unique and diverse fish, game, and wildlife, and

3

4

5

6

7

8

9

10

11 12

13

14

15 16

17

18 19

20

21

22

23

24

25

26

27

28

29

30

make it available by means of commonly used media. For the accomplishment of those purposes, the commission may make expenditures to:

- (b) Charge and collect a reasonable fee for researching or compiling information or other services which, in its judgment, should not be free to those requesting the information, research, handling, material, publication, or other services. Any amounts of money received by the commission from such sources shall be restored to the appropriations of the commission, and any unexpended funds shall be deposited into the Fish and Wildlife Conservation State Game Trust Fund and made available to the commission for use in performing its duties, powers, and purposes.
- (c) Charge and collect registration fees at conferences, seminars, and other meetings conducted in furtherance of the duties, powers, and purposes of the commission. Any funds collected under this paragraph which remain unexpended after the expenses of the conference, seminar, or meeting have been paid shall be deposited into the Fish and Wildlife Conservation State Game Trust Fund and made available to the commission for use in performing its duties, powers, and purposes.

Section 31. Section 372.03, Florida Statutes, is amended to read:

372.03 Headquarters of commission. -- The Fish and Wildlife Conservation Commission is located at the state capital, and, when suitable adequate office space cannot be provided in the State Capitol Building, or other buildings owned by the state, the commission may rent or lease suitable office space in Tallahassee. Said commission may also rent or 31 lease suitable and adequate space in other cities and towns of

3

4 5

6

7

8

9

10 11

12

13

14

15

16

17

18 19

20

21

22

23 24

25 26

27

28

29

30

the state for branch or division offices and headquarters and storerooms for equipment and supplies, as the business of the commission may require or necessitate, payment for said rented or leased premises to be made from the Fish and Wildlife Conservation State Game Trust Fund.

Section 32. Section 372.7015, Florida Statutes, as amended by section 14 of chapter 2001-122, Laws of Florida, is amended to read:

372.7015 Illegal killing, taking, possessing, or selling wildlife or game; fines; disposition of fines.--In addition to any other penalty provided by law, any person who violates the criminal provisions of this chapter and rules adopted pursuant to this chapter by illegally killing, taking, possessing, or selling game or fur-bearing animals as defined in s. 372.001(3) or (4) in or out of season while violating chapter 810 shall pay a fine of \$250 for each such violation, plus court costs and any restitution ordered by the court. All fines collected under this section shall be remitted by the clerk of the court to the Department of Revenue to be deposited into the Fish and Wildlife Conservation Commission's Fish and Wildlife Conservation State Game Trust Fund.

Section 33. Section 372.73, Florida Statutes, is amended to read:

372.73 Confiscation and disposition of illegally taken game .-- All game and freshwater fish seized under the authority of this chapter shall, upon conviction of the offender or sooner if the court so orders, be forfeited and given to some hospital or charitable institution and receipt therefor sent to the Fish and Wildlife Conservation Commission. All furs or hides or fur-bearing animals seized under the authority of 31 this chapter shall, upon conviction of the offender, be

 forfeited and sent to the commission, which shall sell the same and deposit the proceeds of such sale to the credit of the Fish and Wildlife Conservation State Game Trust Fund or into the commission's Federal Law Enforcement Trust Fund as provided in s. 372.107, as applicable. If any such hides or furs are seized and the offender is unknown, the court shall order such hides or furs sent to the Fish and Wildlife Conservation Commission, which shall sell such hides and furs and deposit the proceeds of such sale to the credit of the Fish and Wildlife Conservation State Game Trust Fund or into the commission's Federal Law Enforcement Trust Fund as provided in s. 372.107, as applicable.

Section 34. Subsection (3) of section 372.9901, Florida Statutes, is amended to read:

372.9901 Seizure of illegal hunting devices; disposition; appraisal; forfeiture.--

(3) Upon conviction of the violator, the property, if owned by the person convicted, shall be forfeited to the state under the procedure set forth in ss. 372.312-372.318, where not inconsistent with this section. All amounts received from the sale or other disposition of the property shall be paid into the <u>Fish and Wildlife Conservation State Game</u> Trust Fund or into the commission's Federal Law Enforcement Trust Fund as provided in s. 372.107, as applicable. If the property is not sold or converted, it shall be delivered to the director of the Fish and Wildlife Conservation Commission.

Section 35. Subsection (3) of section 372.9904, Florida Statutes, is amended to read:

372.9904 Seizure of illegal transportation devices; disposition; appraisal; forfeiture.--

(3) Upon conviction of the violator, the property, if owned by the person convicted, shall be forfeited to the state under the procedure set forth in ss. 372.312-372.318, when not inconsistent with this section. All amounts received from the sale or other disposition of the property shall be paid into the <u>Fish and Wildlife Conservation</u> State Game Trust Fund or into the commission's Federal Law Enforcement Trust Fund as provided in s. 372.107, as applicable. If the property is not sold or converted, it shall be delivered to the director of the Fish and Wildlife Conservation Commission.

Section 36. Section 372.9906, Florida Statutes, is amended to read:

372.9906 Wildlife Law Enforcement Program; creation; purposes.—There is established within the Fish and Wildlife Conservation Commission the Wildlife Law Enforcement Program. The commission may establish and operate law enforcement programs that relate to the conservation, enhancement, and regulation of wildlife and freshwater aquatic resources of the state and to conduct programs to educate the public about the enforcement of laws and regulations relating to the wildlife and freshwater aquatic resources of the state. Moneys that accrue to the program by law and moneys donated to the program must be deposited into the Fish and Wildlife Conservation State Game Trust Fund.

Section 37. Subsection (2) of section 375.313, Florida Statutes, is amended to read:

 $375.313\,$ Commission powers and duties.--The commission shall:

(2) Collect any registration fees imposed by s. 375.315 and deposit said fees in the <u>Fish and Wildlife</u> Conservation State Game Trust Fund. The revenue resulting

from said registration shall be expended for the funding and 1 administration of ss. 375.311-375.315. 2 3 Section 38. Paragraph (e) of subsection (5) of section 4 932.7055, Florida Statutes, is amended to read: 5 932.7055 Disposition of liens and forfeited 6 property.--7 (5) If the seizing agency is a state agency, all 8 remaining proceeds shall be deposited into the General Revenue 9 However, if the seizing agency is: 10 The Fish and Wildlife Conservation Commission, the 11 proceeds accrued pursuant to the provisions of the Florida Contraband Forfeiture Act shall be deposited into the Fish and 12 13 Wildlife Conservation State Game Trust Fund as provided in ss. 372.73, 372.9901, and 372.9904, into the Marine Resources 14 Conservation Trust Fund as provided in s. 370.061, or into the 15 16 commission's Federal Law Enforcement Trust Fund as provided in 17 s. 372.107, as applicable. 18 Section 39. Except as otherwise provided herein, this 19 act shall take effect July 1, 2003. 20 ************* 21 22 HOUSE SUMMARY 23 Terminates or exempts from termination specified trust funds of state general government agencies, and renames certain trust funds. Provides for disposition of 24 balances in and revenues of the terminated trust funds. Amends or repeals various provisions of law to conform. See bill for details. 25 26 27 28 29 30

31