

By the Committee on Appropriations; and Senator Clary

309-2335-03

1                                   A bill to be entitled  
2           An act relating to trust funds; terminating  
3           specified trust funds within the Department of  
4           Management Services, the Department of Revenue,  
5           and the Department of Environmental Protection;  
6           providing for the disposition of balances in  
7           and revenues of such trust funds; declaring the  
8           findings of the Legislature that specified  
9           trust funds within the Department of  
10          Environmental Protection, the Department of  
11          Management Services, and the Department of  
12          Revenue are exempt from the termination  
13          requirements of s. 19(f), Art. III of the State  
14          Constitution; repealing ss. 122.351 and 650.06,  
15          F.S., relating to funding by local agencies and  
16          the Social Security Contribution Trust Fund;  
17          amending ss. 121.011, 121.031, 121.141, 122.26,  
18          122.27, 122.30, 122.35, 650.04, and 650.05,  
19          F.S., to conform; providing for payment of  
20          certain social security contributions to the  
21          Internal Revenue Service rather than the Social  
22          Security Contribution Trust Fund; amending s.  
23          607.1901, F.S., relating to the Corporate Tax  
24          Administration Trust Fund; to conform;  
25          providing for the additional transfers into the  
26          General Revenue Fund; amending ss. 253.03 and  
27          895.09, F.S.; repealing the Forfeited Property  
28          Trust Fund in the Department of Environmental  
29          Protection; amending s. 932.7055, F.S.; to  
30          conform; repealing s. 20.2553, F.S.; repealing  
31          the Federal Law Enforcement Trust Fund in the

1 Department of Environmental Protection;  
2 repealing s. 110.151(7), F.S., relating to the  
3 State Employee Child Care Revolving Trust Fund;  
4 repealing s. 213.31, F.S.; terminating the  
5 Corporation Tax Administration Trust Fund;  
6 providing an effective date.  
7

8 Be It Enacted by the Legislature of the State of Florida:  
9

10 Section 1. (1) The following trust funds within the  
11 following departments are terminated:

12 (a) Within the Department of Management Services:

13 1. The Social Security Contribution Trust Fund, FLAIR  
14 number 72-2-638.

15 2. The State Employee Child Care Revolving Trust Fund,  
16 FLAIR number 72-2-670.

17 3. The State Employees Savings Bond Trust Fund, FLAIR  
18 number 72-2-674.

19 (b) Within the Department of Revenue:

20 1. The Corporation Tax Administration Trust Fund,  
21 FLAIR number 73-2-143.

22 2. The Drug Enforcement Trust Fund, FLAIR number  
23 73-2-171.

24 (c) Within the Department of Environmental Protection:

25 1. The Forfeited Property Trust Fund, FLAIR number  
26 37-2-267. The current balance remaining in, and all revenues

27 of, the trust fund shall be transferred to the Internal  
28 Improvement Trust Fund, FLAIR number 37-2-408.

29 2. The Marine Resources Conservation Trust Fund, FLAIR  
30 number 37-2-467, which was transferred to the Fish and  
31 Wildlife Conservation Commission by chapter 2000-197, Laws of

1 Florida. The current balance remaining in, and all revenues  
2 of, the trust fund shall be transferred to the Marine  
3 Resources Conservation Trust Fund, FLAIR number 77-2-467, in  
4 the Fish and Wildlife Conservation Commission.

5 3. The Project Construction Trust Fund, FLAIR number  
6 37-2-549. The current balance remaining in, and all revenues  
7 of, the trust fund shall be transferred to the Ecosystem  
8 Management and Restoration Trust Fund, FLAIR number 37-2-193.

9 4. The Federal Law Enforcement Trust Fund, FLAIR  
10 number 37-2-719. The current balance remaining in, and all  
11 revenues of, the trust fund shall be transferred to the Grants  
12 and Donations Trust Fund, FLAIR number 37-2-339.

13 (2) Unless otherwise provided, all current balances  
14 remaining in, and all revenues of, the trust funds terminated  
15 by this act shall be transferred to the General Revenue Fund.

16 (3) For each trust fund terminated by this act, the  
17 agency that administers the trust fund shall pay any  
18 outstanding debts and obligations of the terminated fund as  
19 soon as practicable, and the Chief Financial Officer shall  
20 close out and remove the terminated fund from the various  
21 state accounting systems using generally accepted accounting  
22 principles concerning warrants outstanding, assets, and  
23 liabilities.

24 Section 2. The Legislature finds that the following  
25 trust funds are exempt from termination pursuant to Section  
26 19(f), Article III of the State Constitution:

27 (1) Within the Department of Environmental Protection:

28 (a) The Florida Preservation 2000 Trust Fund, FLAIR  
29 number 37-2-332.

30 (b) The Florida Forever Trust Fund, FLAIR number  
31 37-2-348.

- 1           (c) The Land Acquisition Trust Fund, FLAIR number  
2 37-2-423.
- 3           (d) The Project Construction Trust Fund, FLAIR number  
4 37-2-549.
- 5           (2) Within the Department of Management Services:
- 6           (a) The Florida Retirement System Trust Fund, FLAIR  
7 number 72-2-309.
- 8           (b) The Florida Facilities Pool Clearing Trust Fund,  
9 FLAIR number 72-2-313.
- 10           (c) The Florida Retirement System Preservation of  
11 Benefits Plan Trust Fund, FLAIR number 72-2-345.
- 12           (d) The Institute of Food and Agricultural Sciences  
13 Supplemental Retirement Trust Fund, FLAIR number 72-2-379.
- 14           (e) The Senior Management Service Optional Annuity  
15 Program Trust Fund, FLAIR number 72-2-515.
- 16           (f) The Optional Retirement Program Trust Fund, FLAIR  
17 number 72-2-517.
- 18           (g) The Police and Firefighters' Premium Tax Trust  
19 Fund, FLAIR number 72-2-532.
- 20           (h) The State Employees Life Insurance Trust Fund,  
21 FLAIR number 72-2-667.
- 22           (i) The State Employees Health Insurance Trust Fund,  
23 FLAIR number 72-2-668.
- 24           (j) The State Employees Disability Insurance Trust  
25 Fund, FLAIR number 72-2-671.
- 26           (k) The State Employees Savings Bonds Trust Fund,  
27 FLAIR number 72-2-674.
- 28           (l) The Florida Retirement System Contributions  
29 Clearing Trust Fund, FLAIR number ##-#- ##.
- 30           (3) Within the Department of Revenue:
- 31

- 1           (a) The Additional Court Costs Clearing Trust Fund,  
2 FLAIR number 73-2-013.
- 3           (b) The Apalachicola Bay Oyster Surcharge Clearing  
4 Trust Fund, FLAIR number 73-2-028.
- 5           (c) The Child Support Clearing Trust Fund, FLAIR  
6 number 73-2-081.
- 7           (d) The Convention Development Tax Clearing Trust  
8 Fund, FLAIR number 73-2-132.
- 9           (e) The Revenue Sharing Trust Fund for Counties, FLAIR  
10 number 73-2-144.
- 11           (f) The Documentary Stamp Tax Clearing Trust Fund,  
12 FLAIR number 73-2-166.
- 13           (g) The Revenue-Fuel Tax Refund Payments Trust Fund,  
14 FLAIR number 73-2-317.
- 15           (h) The Fuel Tax Collection Trust Fund, FLAIR number  
16 73-2-319.
- 17           (i) The Local Option Fuel Tax Trust Fund, FLAIR number  
18 73-2-448.
- 19           (j) The Local Alternative Fuel User Fee Clearing Trust  
20 Fund, FLAIR number 73-2-449.
- 21           (k) Local Government Half-cent Sales Tax Clearing  
22 Trust Fund, FLAIR number 73-2-455.
- 23           (l) The Discretionary Sales Surtax Clearing Trust  
24 Fund, FLAIR number 73-2-459.
- 25           (m) The Local Option Tourist Development Trust Fund,  
26 FLAIR number 73-2-460.
- 27           (n) The Mail Order Sales Tax Clearing Trust Fund,  
28 FLAIR number 73-2-465.
- 29           (o) The Motor Vehicle Warranty Trust Fund, FLAIR  
30 number 73-2-492.
- 31

- 1           (p) The Municipal Financial Assistance Trust Fund,  
2 FLAIR number 73-2-493.
- 3           (q) The Motor Vehicle Rental Surcharge Clearing Trust  
4 Fund, FLAIR number 73-2-494.
- 5           (r) The Revenue Sharing Trust Fund for Municipalities,  
6 FLAIR number 73-2-501.
- 7           (s) The Oil and Gas Tax Trust Fund, FLAIR number  
8 73-2-508.
- 9           (t) The Pollutant Tax Clearing Trust Fund, FLAIR  
10 number 73-2-544.
- 11           (u) The Railroad and Private Car Tax Collection  
12 Clearing Trust Fund, FLAIR number 73-2-571.
- 13           (v) The Sales Tax Security Deposit Trust Fund, FLAIR  
14 number 73-2-607.
- 15           (w) The Secondhand Dealer and Secondary Metals  
16 Recycler Clearing Trust Fund, FLAIR number 73-2-617.
- 17           (x) The State Alternative Fuel User Fee Clearing Trust  
18 Fund, FLAIR number 73-2-618.
- 19           (y) The Highway Safety-Admin. Div. Security Deposits  
20 Trust Fund, FLAIR number 73-2-625.
- 21           (z) The Severance Tax Solid Mineral Trust Fund, FLAIR  
22 number 73-2-636.
- 23           (aa) The Solid Waste Management Clearing Trust Fund,  
24 FLAIR number 73-2-645.
- 25           (bb) The Local Communications Services Tax Clearing  
26 Trust Fund, FLAIR number 73-2-662.
- 27           (cc) The Department of Revenue Premium Tax Clearing  
28 Trust Fund, FLAIR number 73-2-733.
- 29           (dd) The Ninth-cent Fuel Tax Trust Fund, FLAIR number  
30 73-2-777.
- 31

1           Section 3. Sections 122.351 and 650.06, Florida  
2 Statutes, are repealed.

3           Section 4. Paragraph (e) of subsection (3) of section  
4 121.011, Florida Statutes, is amended to read:

5           121.011 Florida Retirement System.--

6           (3) PRESERVATION OF RIGHTS.--

7           (e) Any member of the Florida Retirement System or any  
8 member of an existing system under this chapter on July 1,  
9 1975, who is not retired and who is, has been, or shall be,  
10 suspended and reinstated without compensation shall receive  
11 retirement service credit for the period of time from the date  
12 of suspension to the date of reinstatement, provided:

13           1. The creditable service claimed for the period of  
14 suspension does not exceed 24 months;

15           2. The member returns to active employment and remains  
16 on the employer's payroll for at least 1 calendar month; and

17           3. The member pays into the Retirement System Trust  
18 Fund the total required employer contributions plus the total  
19 employee contributions, if applicable, based on the member's  
20 monthly compensation in effect for the pay period immediately  
21 preceding the period of suspension, prorated for the said  
22 period of suspension, plus interest thereon at a rate of 4  
23 percent per annum compounded annually until July 1, 1975, and  
24 6.5 percent interest thereafter until paid. If permitted by  
25 federal law, the member may pay to the Internal Revenue  
26 Service ~~into the Social Security Trust Fund~~ the total cost, if  
27 any, of providing social security coverage for the period of  
28 suspension if any social security payments have been made by  
29 the employer for the benefit of the member during such period.  
30 Should there be any conflict as to payment for social security  
31 coverage, the payment for retirement service credit shall be

1 made and retirement service credit granted regardless of such  
2 conflict.

3 Section 5. Subsection (1) of section 121.031, Florida  
4 Statutes, is amended to read:

5 121.031 Administration of system; appropriation;  
6 oaths; actuarial studies; public records.--

7 (1) The Department of Management Services has the  
8 authority to adopt rules pursuant to ss. 120.536(1) and 120.54  
9 to implement the provisions of law conferring duties upon the  
10 department and to adopt rules as are necessary for the  
11 effective and efficient administration of this system. The  
12 funds to pay the expenses for administration of the system are  
13 hereby appropriated from the interest earned on investments  
14 made for the Retirement System Trust Fund ~~and social security~~  
15 ~~trust funds~~ and the assessments allowed under chapter 650.

16 Section 6. Subsection (1) of section 121.141, Florida  
17 Statutes, is amended to read:

18 121.141 Appropriation.--

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

23 Section 7. Section 122.26, Florida Statutes, is  
24 amended to read:

25 122.26 Funds.--There shall be paid into the State and  
26 County Officers and Employees' Retirement Trust Fund, provided  
27 in former s. 122.17, contributions by members of division B  
28 for benefits payable to members under this system, and all  
29 amounts appropriated for such purpose by the state. ~~There is~~  
30 ~~hereby created in the State Treasury a fund to be known as the~~  
31 ~~Social Security Contribution Trust Fund, into which shall be~~



1 ~~deposited contributions required of members for social~~  
2 ~~security coverage, and such amounts as may be appropriated by~~  
3 ~~the state for that purpose.~~

4 Section 8. Subsection (2) of section 122.27, Florida  
5 Statutes, is amended to read:

6 122.27 Contributions.--From and after the date of the  
7 execution of the agreement, the officer or board paying the  
8 salary of a member of division B shall withhold the following  
9 from such salary:

10 (2) The percentage of such salary which shall  
11 constitute the contribution of the member required for social  
12 security coverage as now or hereafter fixed by relevant  
13 federal statutes. The officer or board so withholding such  
14 percentage of salary shall submit ~~deposit~~ the same without  
15 delay to the Internal Revenue Fund as directed by the Social  
16 Security Administration in the Social Security Contribution  
17 Trust Fund.

18 Section 9. Section 122.30, Florida Statutes, is  
19 amended to read:

20 122.30 Appropriations.--

21 ~~(1) There is hereby annually appropriated from the~~  
22 ~~intangible tax fund of the state to the department as the~~  
23 ~~state agency designated in chapter 650, a sum not to exceed~~  
24 ~~\$10,000 to defray the expenses of such agency in connection~~  
25 ~~with its continuing duties in relation to the social security~~  
26 ~~coverage provided by this law.~~

27 ~~(2) If under the agreement social security coverage is~~  
28 ~~retroactively applicable to members of division B, there is~~  
29 ~~appropriated out of the State and County Officers and~~  
30 ~~Employees' Retirement Trust Fund and into the Social Security~~  
31 ~~Contribution Trust Fund the amount required by applicable~~

1 ~~federal laws and regulations to be paid with respect to~~  
2 ~~periods prior to date of execution of the agreement.~~

3 (1)~~(3)~~ There is appropriated a sufficient amount out  
4 of the State and County Officers and Employees' Retirement  
5 Trust Fund to the administrator to make payments to members of  
6 division B as provided by law.

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

12 (2)~~(5)~~ In addition to amounts appropriated by other  
13 provisions of this chapter or other laws to defray the cost of  
14 administration of this system, there is ~~hereby~~ appropriated  
15 out of the Intangible Tax Fund of the state for use of the  
16 department in its administration of the two divisions of this  
17 system, the sum of \$100,000, or so much thereof as may be  
18 required for that purpose.

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

1 ~~either of said latter funds, an amount equal to such~~  
2 ~~deficiency.~~

3 ~~(7) There is hereby appropriated out of the State and~~  
4 ~~County Officers and Employees' Retirement Trust Fund and into~~  
5 ~~the Social Security Contribution Trust Fund the amount~~  
6 ~~required by applicable federal laws and regulations to be paid~~  
7 ~~with respect to 1956, 1957, 1958, and 1959 social security~~  
8 ~~coverage of the members of this system who transfer from~~  
9 ~~division A to division B thereof between July 1, 1959, and~~  
10 ~~December 1, 1959, and of the deemed members of this system who~~  
11 ~~became contributing members after December 31, 1957, and who,~~  
12 ~~by December 1, 1959, qualify for retroactive social security~~  
13 ~~coverage.~~

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

22 Section 10. Section 122.35, Florida Statutes, is  
23 amended to read:

24 122.35 Funding.--

25 (1) Commencing July 1, 1967, for all state agencies  
26 and commencing October 1, 1967, for all other agencies with  
27 employees who are members under this chapter, former ss.  
28 122.17 and 122.30(4) shall be of no further force and effect  
29 and each officer or board paying salaries to members and  
30 withholding contributions required of members under this  
31 chapter for purposes of providing retirement benefits and

1 social security benefits to or on behalf of such members,  
2 shall budget, set aside and pay over to account B of the  
3 intangible tax trust fund, herein created, matching payments  
4 in the following specified amounts:

5 (a)1. An amount equal to the amount of member  
6 contributions paid to the State and County Officers and  
7 Employees' Retirement Trust Fund as specified in ss. 122.03  
8 and 122.27 but excluding any additional contributions required  
9 of high hazard members under s. 122.34; and

10 2. Commencing January 1, 1993, an additional amount  
11 equal to 3.99 percent of each installment of salary to  
12 members; and

13 (b) An amount equal to the amount of member social  
14 security contributions withheld, to be paid to the Internal  
15 Revenue Service Social Security Contribution Trust Fund as  
16 specified in s. 122.27.

17 (2) The monthly payments required by subsection (1)  
18 shall be payable within 10 days after the first day of each  
19 calendar month after July 1, 1967, for all state agencies and  
20 October 1, 1967, for all other agencies. The state funds  
21 required to be paid hereunder shall be provided and paid from  
22 the sources as set forth in subsection ~~subsections~~ (3) ~~and~~  
23 ~~(4)~~.

24 (3) The appropriations provided each state agency each  
25 fiscal year shall include sufficient amounts to pay the  
26 matching contributions for social security and retirement as  
27 required by this section and the matching contributions for  
28 retirement required of state agencies under s. 238.11(1)(a).  
29 No state agency, whether its funds are provided by state  
30 appropriation or not, shall employ any person or maintain any  
31

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

3 (4) Effective December 1, 1970, officer and employee  
4 contributions and employer matching contributions required by  
5 division A and division B of this chapter shall be paid as  
6 required in accordance with s. 121.061 and procedures  
7 established therefor.

8 (5) Effective January 1987, social security  
9 contributions withheld on behalf of a member of division B of  
10 this chapter and employer matching social security  
11 contributions paid on behalf of such member shall be submitted  
12 to the Internal Revenue Service as required by the Social  
13 Security Administration.

14 ~~(4) Effective October 1, 1967, the proceeds of the~~  
15 ~~intangible tax collections of the state remaining after the~~  
16 ~~payment of administrative expenses, commissions which are~~  
17 ~~applicable, and other costs incident to its collection shall~~  
18 ~~be set aside into an account designated as account B of the~~  
19 ~~Intangible Tax Trust Fund, which account shall also receive~~  
20 ~~all of the matching payments for retirement and social~~  
21 ~~security remitted by each officer or board as provided in~~  
22 ~~subsection (1). The amounts received and deposited into~~  
23 ~~account B of the Intangible Tax Trust Fund are appropriated~~  
24 ~~and shall be used for the following purposes and paid out on~~  
25 ~~the priority basis as shown below:~~

26 ~~(a) First, from the funds accumulated in account B~~  
27 ~~there shall be transferred:~~

28 ~~1. To the Social Security Contribution Trust Fund, an~~  
29 ~~amount equal to the social security contributions remitted by~~  
30 ~~each officer or board to said fund as specified in s. 122.27.~~

31

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

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

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

20           ~~a. Commencing October 1, 1967, and every October 1~~  
21 ~~thereafter and continuing on the first day of each subsequent~~  
22 ~~month through June 30 of each fiscal year each board of county~~  
23 ~~commissions of the several counties of the state shall receive~~  
24 ~~an allocation from account B of the Intangible Tax Trust Fund.~~  
25 ~~This allocation shall not include the school boards of the~~  
26 ~~several counties of the state. The amount of said monthly~~  
27 ~~allocation shall be equal to the average amount required to be~~  
28 ~~matched by the Intangible Tax Trust Fund for the corresponding~~  
29 ~~months during the 1966-1967 fiscal year as computed by the~~  
30 ~~Comptroller, or one-twelfth of the Comptroller's estimate of~~  
31 ~~the county's allocation, whichever is smaller, and an~~

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

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

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

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

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

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

8 ~~(e) Should any officer or board other than a state~~  
9 ~~officer or board, for whom the tax collector collects taxes,~~  
10 ~~fail to make the retirement and social security contributions~~  
11 ~~required by this act, the tax collector, at the request of the~~  
12 ~~Department of Revenue and upon receipt of a certificate from~~  
13 ~~him or her showing the amount owed account B by the officer or~~  
14 ~~board, shall deduct the amount so certified from any taxes~~  
15 ~~collected for the officer or board and remit the amount to the~~  
16 ~~Department of Revenue for deposit in account B of the~~  
17 ~~Intangible Tax Trust Fund.~~

18 ~~(f) The boards of county commissioners of each county~~  
19 ~~and the Department of Revenue, acting individually or jointly,~~  
20 ~~are hereby authorized to file and maintain action in the~~  
21 ~~courts of this state against any county agency to require it~~  
22 ~~to remit any retirement or social security matching payments~~  
23 ~~due account B of the Intangible Tax Trust Fund under the~~  
24 ~~provisions of this law.~~

25 Section 11. Subsections (12), (13), (14), (15), and  
26 (16) of section 253.03, Florida Statutes, are amended to read:

27 253.03 Board of trustees to administer state lands;  
28 lands enumerated.--

29 ~~(12) There is hereby established within the Department~~  
30 ~~of Environmental Protection the Forfeited Property Trust Fund,~~

31



1 ~~to be used as a nonlapsing revolving fund exclusively for the~~  
2 ~~purposes of subsection (13).~~

3       (12)~~(13)~~ The Board of Trustees of the Internal  
4 Improvement Trust Fund is hereby authorized to administer,  
5 manage, control, conserve, protect, and sell all real property  
6 forfeited to the state pursuant to ss. 895.01-895.09 or  
7 acquired by the state pursuant to s. 607.0505 or s. 620.192.  
8 The board is directed to immediately determine the value of  
9 all such property and shall ascertain whether the property is  
10 in any way encumbered. If the board determines that it is in  
11 the best interest of the state to do so, funds from the  
12 Internal Improvement Forfeited Property Trust Fund may be used  
13 to satisfy any such encumbrances. If forfeited property  
14 receipts are not ~~the Forfeited Property Trust Fund does not~~  
15 ~~contain a balance~~ sufficient to satisfy encumbrances on the  
16 property and expenses permitted under this section, funds from  
17 the Land Acquisition Trust Fund may be used to satisfy any  
18 such encumbrances and expenses. All property acquired by the  
19 board pursuant to s. 607.0505, s. 620.192, or ss.  
20 895.01-895.09 shall be sold as soon as commercially feasible  
21 unless the Attorney General recommends and the board  
22 determines that retention of the property in public ownership  
23 would effectuate one or more of the following policies of  
24 statewide significance: protection or enhancement of  
25 floodplains, marshes, estuaries, lakes, rivers, wilderness  
26 areas, wildlife areas, wildlife habitat, or other  
27 environmentally sensitive natural areas or ecosystems; or  
28 preservation of significant archaeological or historical sites  
29 identified by the Secretary of State. In such event the  
30 property shall remain in the ownership of the board, to be  
31 controlled, managed, and disposed of in accordance with this

1 chapter, and the Internal Improvement ~~Forfeited Property~~ Trust  
2 Fund shall be reimbursed from the Land Acquisition Trust Fund,  
3 or other appropriate fund designated by the board, for any  
4 funds expended from the Internal Improvement ~~Forfeited~~  
5 ~~Property~~ Trust Fund pursuant to this subsection in regard to  
6 such property. Upon the recommendation of the Attorney  
7 General, the board may reimburse the investigative agency for  
8 its investigative expenses, costs, and attorneys' fees, and  
9 may reimburse law enforcement agencies for actual expenses  
10 incurred in conducting investigations leading to the  
11 forfeiture of such property from funds deposited in the  
12 Internal Improvement ~~Forfeited Property~~ Trust Fund of the  
13 Department of Environmental Protection. The proceeds of the  
14 sale of property acquired under s. 607.0505, s. 620.192, or  
15 ss. 895.01-895.09 shall be distributed as follows:

16 (a) After satisfaction of any valid claims arising  
17 under the provisions of s. 895.09(1)(a) or (b), any moneys  
18 used to satisfy encumbrances and expended as costs of  
19 administration, appraisal, management, conservation,  
20 protection, sale, and real estate sales services and any  
21 interest earnings lost to the Land Acquisition Trust Fund as  
22 of a date certified by the Department of Environmental  
23 Protection shall be replaced first in the Land Acquisition  
24 Trust Fund, if those funds were used, and then in the  
25 Forfeited Property Trust Fund; and

26 (b) The remainder shall be distributed as set forth in  
27 s. 895.09.

28 (13)~~(14)~~ For applications not reviewed pursuant to s.  
29 373.427, the department must review applications for the use  
30 of state-owned submerged lands, including a purchase, lease,  
31 easement, disclaimer, or other consent to use such lands and

1 must request submittal of all additional information necessary  
2 to process the application. Within 30 days after receipt of  
3 the additional information, the department must review the  
4 information submitted and may request only that information  
5 needed to clarify the additional information, to process the  
6 appropriate form of approval indicated by the additional  
7 information, or to answer those questions raised by, or  
8 directly related to, the additional information. An  
9 application for the authority to use state-owned submerged  
10 land must be approved, denied, or submitted to the board of  
11 trustees for approval or denial within 90 days after receipt  
12 of the original application or the last item of timely  
13 requested additional information. This time is tolled by any  
14 notice requirements of s. 253.115 or any hearing held under  
15 ss. 120.569 and 120.57. If the review of the application is  
16 not completed within the 90-day period, the department must  
17 report quarterly to the board the reasons for the failure to  
18 complete the report and provide an estimated date by which the  
19 application will be approved or denied. Failure to comply with  
20 these time periods shall not result in approval by default.

21 (14)~~(15)~~ Where necessary to establish a price for the  
22 sale or other disposition of state lands, including leases or  
23 easements, the Division of State Lands may utilize appropriate  
24 appraiser selection and contracting procedures established  
25 under s. 253.025. The board of trustees may adopt rules to  
26 implement this subsection.

27 (15)~~(16)~~ The Board of Trustees of the Internal  
28 Improvement Trust Fund, and the state through its agencies,  
29 may not control, regulate, permit, or charge for any severed  
30 materials which are removed from the area adjacent to an  
31

1 intake or discharge structure pursuant to an exemption  
2 authorized in s. 403.813(2)(f) and (r).

3 Section 12. Paragraphs (a), (b), and (c) of subsection  
4 (2) of section 607.1901, Florida Statutes, are amended to  
5 read:

6 607.1901 Corporations Trust Fund creation; transfer of  
7 funds.--

8 (2)(a) The Legislature shall appropriate from the fund  
9 such amounts as it deems necessary for the operation of the  
10 division.

11 (b) In the first 6 months of any fiscal year,an  
12 amount equal to 2.9 percent of all moneys deposited each month  
13 in the fund is transferred to the General Revenue Corporation  
14 ~~Tax Administration Trust Fund created pursuant to s. 213.31.~~

15 (c) In the last 6 ~~six~~ months of any fiscal year, an  
16 amount equal to 45.9 ~~43~~ percent of all moneys deposited each  
17 month into the fund is transferred to the General Revenue  
18 Fund.

19 Section 13. Subsections (1) and (2) of section 650.04,  
20 Florida Statutes, are amended to read:

21 650.04 Contributions by state employees.--

22 (1) Every employee of the state whose services are  
23 covered by an agreement entered into under s. 650.03 shall be  
24 required to pay for the period of such coverage, ~~into the~~  
25 ~~Social Security Contribution Trust Fund established by s.~~  
26 ~~650.06,~~ contributions, with respect to wages as defined in s.  
27 650.02, equal to the amount of the employee tax which would be  
28 imposed by the Federal Insurance Contributions Act if such  
29 services constituted employment within the meaning of that  
30 act. Such liability shall arise in consideration of the  
31 employee's retention in the service of the state, or the

1 employee's entry upon such service, after the enactment of  
2 this chapter.

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

10 Section 14. Section 650.05, Florida Statutes, is  
11 amended to read:

12 650.05 Plans for coverage of employees of political  
13 subdivisions.--

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

24 (a) It is in conformity with the requirements of the  
25 Social Security Act and with the agreement entered into under  
26 s. 650.03;

27 (b) It provides that all services which constitute  
28 employment as defined in s. 650.02 are performed in the employ  
29 of the political subdivisions by employees thereof, shall be  
30 covered by the plan, except such of those services set forth  
31

1 in s. 650.02(2)(c) as the political subdivision specifically  
2 elects to exclude;

3 (c) It specifies the source or sources from which the  
4 funds necessary to make the payments required by paragraph  
5 (3)(a) ~~and by subsection (4)~~ are expected to be derived and  
6 contains reasonable assurance that such sources will be  
7 adequate for such purpose;

8 (d) It provides for such methods of administration of  
9 the plan by the political subdivision as are found by the  
10 state agency to be necessary for the proper and efficient  
11 administration of the plan;

12 (e) It provides that the political subdivision will  
13 make such reports, in such form and containing such  
14 information, as the state agency may from time to time  
15 require, and comply with such provisions as the state agency  
16 or the Secretary of Health, Education, and Welfare may from  
17 time to time find necessary to assure the correctness and  
18 verification of such reports; and

19 (f) It authorizes the state agency to terminate the  
20 plan in its entirety, in the discretion of the state agency,  
21 if it finds that there has been a failure to comply  
22 substantially with any provisions contained in such plan, such  
23 termination to take effect at the expiration of such notice  
24 and on such conditions as may be provided by regulations of  
25 the state agency and may be consistent with the provisions of  
26 the Social Security Act.

27 (2) The state agency shall not finally refuse to  
28 approve a plan submitted by a political subdivision under  
29 subsection (1), and shall not terminate an approved plan,  
30 without reasonable notice and opportunity for hearing to the  
31

1 political subdivision affected thereby. Any final decision of  
2 the state agency shall be subject to proper judicial review.

3 (3)(a) Each political subdivision as to which a plan  
4 has been approved under this section shall pay to the Internal  
5 Revenue Service ~~into the Social Security Contribution Trust~~  
6 ~~Fund~~, with respect to wages (as defined in s. 650.02), at such  
7 time or times as the Social Security Administration ~~state~~  
8 ~~agency~~ may ~~by regulation~~ prescribe, contributions in the  
9 amounts and at the rates specified in the applicable agreement  
10 entered into by the state agency under s. 650.03.

11 (b) Each political subdivision required to make  
12 payments under paragraph (a) is authorized, in consideration  
13 of the employee's retention in, or entry upon, employment  
14 after enactment of this chapter, to impose upon each of its  
15 employees, as to services which are covered by an approved  
16 plan, a contribution with respect to his or her wages as  
17 defined in s. 650.02 not exceeding the amount of the employee  
18 tax which would be imposed by the Federal Insurance  
19 Contributions Act if such services constituted employment  
20 within the meaning of that act, and to deduct the amount of  
21 such contribution from his or her wages as and when paid.  
22 Contributions so collected shall be paid to the Internal  
23 Revenue Service ~~into the Social Security Contribution Trust~~  
24 ~~Fund~~ in partial discharge of the liability of such political  
25 subdivision or instrumentality under paragraph (a). Failure  
26 to deduct such contribution shall not relieve the employee or  
27 employer of liability therefor.

28 ~~(4) Delinquent payments due under paragraph (3)(a)~~  
29 ~~may, with interest of 1 percent for each calendar month or~~  
30 ~~part thereof past the due date, be recovered by action in a~~  
31 ~~court of competent jurisdiction against the political~~

1 ~~subdivision liable therefor or shall, at the request of the~~  
2 ~~state agency, be deducted from any other moneys payable to~~  
3 ~~such subdivision by any department or agency of the state.~~

4 ~~(5) Each political subdivision as to which a plan has~~  
5 ~~been approved shall be liable to the state agency for a~~  
6 ~~proportionate part of the cost of administering this chapter.~~  
7 ~~Such proportionate cost shall be computed and paid in~~  
8 ~~accordance with such regulations relating thereto as may be~~  
9 ~~adopted by the state agency and shall be deposited in the~~  
10 ~~Social Security Administration Trust Fund; and, if any such~~  
11 ~~payment is not made when due, the amount thereof, with~~  
12 ~~interest of 0.5 percent for each calendar month or part~~  
13 ~~thereof past the due date, shall, upon request of the state~~  
14 ~~agency, be deducted from any other moneys payable to such~~  
15 ~~political subdivision by any officer, department, or agency of~~  
16 ~~the state, and forthwith paid to the state agency.~~  
17 ~~Withdrawals from the Social Security Administration Trust Fund~~  
18 ~~shall be made solely for the payment of costs of administering~~  
19 ~~this chapter, and any balance in excess of the amount~~  
20 ~~necessary for administering this chapter shall be transferred~~  
21 ~~to the state retirement system trust funds established~~  
22 ~~pursuant to chapter 121 to make up the actuarial deficit in~~  
23 ~~any of the state retirement systems consolidated thereunder,~~  
24 ~~and the necessary amounts are hereby appropriated from said~~  
25 ~~funds for these purposes.~~

26 (4)~~(6)~~(a) Notwithstanding any other provision of this  
27 chapter, effective January 1, 1972, all state political  
28 subdivisions receiving financial aid that provide social  
29 security coverage for their employees pursuant to the  
30 provisions of this chapter and the provisions of the various  
31 retirement systems as authorized by law shall, in addition to



1 other purposes, utilize all grants-in-aid and other revenue  
2 received from the state to pay the employer's share of social  
3 security cost.

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

12 Section 15. Paragraph (c) of subsection (1) and  
13 paragraphs (a) and (e) of subsection (2) of section 895.09,  
14 Florida Statutes, are amended to read:

15 895.09 Disposition of funds obtained through  
16 forfeiture proceedings.--

17 (1) A court entering a judgment of forfeiture in a  
18 proceeding brought pursuant to s. 895.05 shall retain  
19 jurisdiction to direct the distribution of any cash or of any  
20 cash proceeds realized from the forfeiture and disposition of  
21 the property. The court shall direct the distribution of the  
22 funds in the following order of priority:

23 (c) Any claim by the Board of Trustees of the Internal  
24 Improvement Trust Fund on behalf of the Internal Improvement  
25 ~~Forfeited Property~~ Trust Fund or the Land Acquisition Trust  
26 Fund pursuant to s. 253.03(13), not including administrative  
27 costs of the Department of Environmental Protection previously  
28 paid directly from the Internal Improvement ~~Forfeited Property~~  
29 Trust Fund in accordance with legislative appropriation.

30 (2)(a) Following satisfaction of all valid claims  
31 under subsection (1), 25 percent of the remainder of the funds

1 obtained in the forfeiture proceedings pursuant to s. 895.05  
2 shall be deposited as provided in paragraph (b) into the  
3 appropriate trust fund of the Department of Legal Affairs or  
4 state attorney's office which filed the civil forfeiture  
5 action; 25 percent shall be deposited as provided in paragraph  
6 (c) into the applicable law enforcement trust fund of the  
7 investigating law enforcement agency conducting the  
8 investigation which resulted in or significantly contributed  
9 to the forfeiture of the property; 25 percent shall be  
10 deposited as provided in paragraph (d) in the Substance Abuse  
11 Trust Fund of the Department of Children and Family Services;  
12 and the remaining 25 percent shall be deposited in the  
13 Internal Improvement ~~Forfeited Property~~ Trust Fund of the  
14 Department of Environmental Protection. When a forfeiture  
15 action is filed by the Department of Legal Affairs or a state  
16 attorney, the court entering the judgment of forfeiture shall,  
17 taking into account the overall effort and contribution to the  
18 investigation and forfeiture action by the agencies that filed  
19 the action, make a pro rata apportionment among such agencies  
20 of the funds available for distribution to the agencies filing  
21 the action as provided in this section. If multiple  
22 investigating law enforcement agencies have contributed to the  
23 forfeiture of the property, the court which entered the  
24 judgment of forfeiture shall, taking into account the overall  
25 effort and contribution of the agencies to the investigation  
26 and forfeiture action, make a pro rata apportionment among  
27 such investigating law enforcement agencies of the funds  
28 available for distribution to the investigating agencies as  
29 provided in this section.

30 (e) On a quarterly basis, any excess funds from  
31 forfeited property receipts, including interest, over \$1

1 million deposited in the Internal Improvement ~~Forfeited~~  
2 ~~Property~~ Trust Fund of the Department of Environmental  
3 Protection in accordance with paragraph (a) shall be deposited  
4 in the Substance Abuse Trust Fund of the Department of  
5 Children and Family Services.

6 Section 16. Paragraph (b) of subsection (5) of section  
7 932.7055, Florida Statutes, is amended to read:

8 932.7055 Disposition of liens and forfeited  
9 property.--

10 (5) If the seizing agency is a state agency, all  
11 remaining proceeds shall be deposited into the General Revenue  
12 Fund. However, if the seizing agency is:

13 (b) The Department of Environmental Protection, the  
14 proceeds accrued pursuant to the provisions of the Florida  
15 Contraband Forfeiture Act shall be deposited into the Internal  
16 Improvement ~~Forfeited~~ ~~Property~~ Trust Fund ~~or into the~~  
17 ~~department's Federal Law Enforcement Trust Fund as provided in~~  
18 ~~s. 20.2553, as applicable.~~

19 Section 17. Section 20.2553, Florida Statutes, is  
20 repealed.

21 Section 18. Subsection (7) of section 110.151, Florida  
22 Statutes, is repealed.

23 Section 19. Section 213.31, Florida Statutes, is  
24 repealed.

25 Section 20. This act shall take effect July 1, 2003.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
Senate Bill 924

The Committee Substitute terminates trust funds which are  
obsolete in the Departments of Management Services, Revenue,  
and Environmental Protection.

Consolidates trust funds in the Departments of Revenue and  
Environmental Protection which have limited amounts of  
revenue.