

By Senator Clary

4-2565A-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; repealing ss.
8 122.351 and 650.06, F.S., relating to funding
9 by local agencies and the Social Security
10 Contribution Trust Fund; amending ss. 121.011,
11 121.031, 121.141, 122.26, 122.27, 122.30,
12 122.35, 650.04, and 650.05, F.S., to conform;
13 providing for payment of certain social
14 security contributions to the Internal Revenue
15 Service rather than the Social Security
16 Contribution Trust Fund; amending s. 607.1901,
17 F.S., relating to the Corporate Tax
18 Administration Trust Fund; to conform;
19 providing for the additional transfers into the
20 General Revenue Fund; amending ss. 253.03 and
21 895.09, F.S.; repealing the Forfeited Property
22 Trust Fund in the Department of Environmental
23 Protection; amending s. 932.7055, F.S.; to
24 conform; repealing s. 20.2553, F.S.; repealing
25 the Federal Law Enforcement Trust Fund in the
26 Department of Environmental Protection;
27 repealing s. 110.151(7), F.S., relating to the
28 State Employee Child Care Revolving Trust Fund;
29 repealing s. 213.31, F.S.; terminating the
30 Corporation Tax Administration Trust Fund;
31 providing for construction of the act in pari

1 materia with laws enacted during the Regular
2 Session of the Legislature; providing an
3 effective date.

4
5 Be It Enacted by the Legislature of the State of Florida:

6
7 Section 1. (1) The following trust funds within the
8 following departments are terminated:

9 (a) Within the Department of Management Services:

10 1. The Social Security Contribution Trust Fund, FLAIR
11 number 72-2-638.

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

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

16 (b) Within the Department of Revenue:

17 1. The Corporation Tax Administration Trust Fund,
18 FLAIR number 73-2-143.

19 2. The Drug Enforcement Trust Fund, FLAIR number
20 73-2-171.

21 (c) Within the Department of Environmental Protection:

22 1. The Forfeited Property Trust Fund, FLAIR number
23 37-2-267. The current balance remaining in, and all revenues
24 of, the trust fund shall be transferred to the Internal
25 Improvement Trust Fund, FLAIR number 37-2-408.

26 2. The Marine Resources Conservation Trust Fund, FLAIR
27 number 37-2-467, which was transferred to the Fish and
28 Wildlife Conservation Commission by chapter 2000-197, Laws of
29 Florida. The current balance remaining in, and all revenues
30 of, the trust fund shall be transferred to the Marine
31

1 Resources Conservation Trust Fund, FLAIR number 77-2-467, in
2 the Fish and Wildlife Conservation Commission.

3 3. The Project Construction Trust Fund, FLAIR number
4 37-2-549. The current balance remaining in, and all revenues
5 of, the trust fund shall be transferred to the Ecosystem
6 Management and Restoration Trust Fund, FLAIR number 37-2-193.

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

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

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

22 Section 2. Sections 122.351 and 650.06, Florida
23 Statutes, are repealed.

24 Section 3. Paragraph (e) of subsection (3) of section
25 121.011, Florida Statutes, is amended to read:

26 121.011 Florida Retirement System.--

27 (3) PRESERVATION OF RIGHTS.--

28 (e) Any member of the Florida Retirement System or any
29 member of an existing system under this chapter on July 1,
30 1975, who is not retired and who is, has been, or shall be,
31 suspended and reinstated without compensation shall receive

1 retirement service credit for the period of time from the date
2 of suspension to the date of reinstatement, provided:

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

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

7 3. The member pays into the Retirement System Trust
8 Fund the total required employer contributions plus the total
9 employee contributions, if applicable, based on the member's
10 monthly compensation in effect for the pay period immediately
11 preceding the period of suspension, prorated for the said
12 period of suspension, plus interest thereon at a rate of 4
13 percent per annum compounded annually until July 1, 1975, and
14 6.5 percent interest thereafter until paid. If permitted by
15 federal law, the member may pay to the Internal Revenue
16 Service ~~into the Social Security Trust Fund~~ the total cost, if
17 any, of providing social security coverage for the period of
18 suspension if any social security payments have been made by
19 the employer for the benefit of the member during such period.
20 Should there be any conflict as to payment for social security
21 coverage, the payment for retirement service credit shall be
22 made and retirement service credit granted regardless of such
23 conflict.

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

26 121.031 Administration of system; appropriation;
27 oaths; actuarial studies; public records.--

28 (1) The Department of Management Services has the
29 authority to adopt rules pursuant to ss. 120.536(1) and 120.54
30 to implement the provisions of law conferring duties upon the
31 department and to adopt rules as are necessary for the

1 effective and efficient administration of this system. The
2 funds to pay the expenses for administration of the system are
3 hereby appropriated from the interest earned on investments
4 made for the Retirement System Trust Fund ~~and social security~~
5 ~~trust funds~~ and the assessments allowed under chapter 650.

6 Section 5. Subsection (1) of section 121.141, Florida
7 Statutes, is amended to read:

8 121.141 Appropriation.--

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

13 Section 6. Section 122.26, Florida Statutes, is
14 amended to read:

15 122.26 Funds.--There shall be paid into the State and
16 County Officers and Employees' Retirement Trust Fund, provided
17 in former s. 122.17, contributions by members of division B
18 for benefits payable to members under this system, and all
19 amounts appropriated for such purpose by the state. ~~There is~~
20 ~~hereby created in the State Treasury a fund to be known as the~~
21 ~~Social Security Contribution Trust Fund, into which shall be~~
22 ~~deposited contributions required of members for social~~
23 ~~security coverage, and such amounts as may be appropriated by~~
24 ~~the state for that purpose.~~

25 Section 7. Subsection (2) of section 122.27, Florida
26 Statutes, is amended to read:

27 122.27 Contributions.--From and after the date of the
28 execution of the agreement, the officer or board paying the
29 salary of a member of division B shall withhold the following
30 from such salary:

31

1 (2) The percentage of such salary, which shall
2 constitute the contribution of the member required for social
3 security coverage as now or hereafter fixed by relevant
4 federal statutes. The officer or board so withholding such
5 percentage of salary shall submit ~~deposit~~ the same without
6 delay to the Internal Revenue Fund as directed by the Social
7 Security Administration in the Social Security Contribution
8 Trust Fund.

9 Section 8. Section 122.30, Florida Statutes, is
10 amended to read:

11 122.30 Appropriations.--

12 ~~(1) There is hereby annually appropriated from the~~
13 ~~intangible tax fund of the state to the department as the~~
14 ~~state agency designated in chapter 650, a sum not to exceed~~
15 ~~\$10,000 to defray the expenses of such agency in connection~~
16 ~~with its continuing duties in relation to the social security~~
17 ~~coverage provided by this law.~~

18 ~~(2) If under the agreement social security coverage is~~
19 ~~retroactively applicable to members of division B, there is~~
20 ~~appropriated out of the State and County Officers and~~
21 ~~Employees' Retirement Trust Fund and into the Social Security~~
22 ~~Contribution Trust Fund the amount required by applicable~~
23 ~~federal laws and regulations to be paid with respect to~~
24 ~~periods prior to date of execution of the agreement.~~

25 (1)(3) There is appropriated a sufficient amount out
26 of the State and County Officers and Employees' Retirement
27 Trust Fund to the administrator to make payments to members of
28 division B as provided by law.

29 ~~(4) There is appropriated out of the Social Security~~
30 ~~Contribution Trust Fund for payment into the contribution fund~~
31 ~~established by s. 650.06, from time to time, such amounts as~~

1 ~~may be required for the social security coverage of the~~
2 ~~members of division B.~~

3 (2)~~(5)~~ In addition to amounts appropriated by other
4 provisions of this chapter or other laws to defray the cost of
5 administration of this system, there is ~~hereby~~ appropriated
6 out of the Intangible Tax Fund of the state for use of the
7 department in its administration of the two divisions of this
8 system, the sum of \$100,000, or so much thereof as may be
9 required for that purpose.

10 ~~(6) If in any fiscal year the amounts provided in this~~
11 ~~chapter to be paid into the State and County Officers and~~
12 ~~Employees' Retirement Trust Fund by the state for members in~~
13 ~~divisions A and B of this system, and the amount required to~~
14 ~~be paid by the state into the Social Security Contribution~~
15 ~~Trust Fund for the members in division B of this system, as~~
16 ~~herein provided, shall exceed the amount available for such~~
17 ~~purposes in the Intangible Tax Fund, until the date of~~
18 ~~adjournment of the first session of the Legislature subsequent~~
19 ~~to the occurring of such deficiency, there is appropriated~~
20 ~~from the General Revenue Fund of the state and payable into~~
21 ~~the State and County Officers and Employees' Retirement Trust~~
22 ~~Fund and the Social Security Contribution Trust Fund, or~~
23 ~~either of said latter funds, an amount equal to such~~
24 ~~deficiency.~~

25 ~~(7) There is hereby appropriated out of the State and~~
26 ~~County Officers and Employees' Retirement Trust Fund and into~~
27 ~~the Social Security Contribution Trust Fund the amount~~
28 ~~required by applicable federal laws and regulations to be paid~~
29 ~~with respect to 1956, 1957, 1958, and 1959 social security~~
30 ~~coverage of the members of this system who transfer from~~
31 ~~division A to division B thereof between July 1, 1959, and~~

1 ~~December 1, 1959, and of the deemed members of this system who~~
2 ~~became contributing members after December 31, 1957, and who,~~
3 ~~by December 1, 1959, qualify for retroactive social security~~
4 ~~coverage.~~

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

13 Section 9. Section 122.35, Florida Statutes, is
14 amended to read:

15 122.35 Funding.--

16 (1) Commencing July 1, 1967, for all state agencies
17 and commencing October 1, 1967, for all other agencies with
18 employees who are members under this chapter, former ss.
19 122.17 and 122.30(4) shall be of no further force and effect
20 and each officer or board paying salaries to members and
21 withholding contributions required of members under this
22 chapter for purposes of providing retirement benefits and
23 social security benefits to or on behalf of such members,
24 shall budget, set aside and pay over to account B of the
25 intangible tax trust fund, herein created, matching payments
26 in the following specified amounts:

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

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

4 (b) An amount equal to the amount of member social
5 security contributions withheld, to be paid to the Internal
6 Revenue Service Social Security Contribution Trust Fund as
7 specified in s. 122.27.

8 (2) The monthly payments required by subsection (1)
9 shall be payable within 10 days after the first day of each
10 calendar month after July 1, 1967, for all state agencies and
11 October 1, 1967, for all other agencies. The state funds
12 required to be paid hereunder shall be provided and paid from
13 the sources as set forth in subsection ~~subsections~~ (3) ~~and~~
14 ~~(4)~~.

15 (3) The appropriations provided each state agency each
16 fiscal year shall include sufficient amounts to pay the
17 matching contributions for social security and retirement as
18 required by this section and the matching contributions for
19 retirement required of state agencies under s. 238.11(1)(a).
20 No state agency, whether its funds are provided by state
21 appropriation or not, shall employ any person or maintain any
22 person on its payroll unless it has allotted for such person
23 sufficient funds to meet these required payments.

24 (4) Effective December 1, 1970, officer and employee
25 contributions and employer matching contributions required by
26 division A and division B of this chapter shall be paid as
27 required in accordance with s. 121.061 and procedures
28 established therefor.

29 (5) Effective January 1987, social security
30 contributions withheld on behalf of a member of division B of
31 this chapter and employer matching social security

1 contributions paid on behalf of such member shall be submitted
2 to the Internal Revenue Service as required by the Social
3 Security Administration.

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

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

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

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

31

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

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

10 ~~a. Commencing October 1, 1967, and every October 1~~
11 ~~thereafter and continuing on the first day of each subsequent~~
12 ~~month through June 30 of each fiscal year each board of county~~
13 ~~commissions of the several counties of the state shall receive~~
14 ~~an allocation from account B of the Intangible Tax Trust Fund.~~
15 ~~This allocation shall not include the school boards of the~~
16 ~~several counties of the state. The amount of said monthly~~
17 ~~allocation shall be equal to the average amount required to be~~
18 ~~matched by the Intangible Tax Trust Fund for the corresponding~~
19 ~~months during the 1966-1967 fiscal year as computed by the~~
20 ~~Comptroller, or one-twelfth of the Comptroller's estimate of~~
21 ~~the county's allocation, whichever is smaller, and an~~
22 ~~adjustment to reconcile the monthly allocations with the~~
23 ~~actual amount to be received pursuant to this subparagraph,~~
24 ~~shall be made not later than 60 days after the end of the~~
25 ~~fiscal year.~~

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

30 ~~2. The balance remaining in account B of the~~
31 ~~Intangible Tax Trust Fund after the retirement and social~~

1 ~~security contributions have been matched and the allocations~~
2 ~~to each county have been paid as provided in this act, shall~~
3 ~~be paid over to the General Revenue Fund of the state.~~

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

18 ~~(d) Should any officer or board other than a state~~
19 ~~officer or board fail to make the retirement and social~~
20 ~~security contributions required herein, the Department of~~
21 ~~Revenue shall deduct the amount owed by the officer or board~~
22 ~~from the allocation accruing to the credit of the county~~
23 ~~affected, or the Department of Revenue shall deduct the amount~~
24 ~~owed from any other funds to be distributed by him or her to~~
25 ~~the officer or board using the procedure he or she shall deem~~
26 ~~most appropriate. The amounts so deducted shall remain in or~~
27 ~~be transferred to account B of the Intangible Tax Trust Fund~~
28 ~~for further distribution in accordance with this subsection.~~

29 ~~(e) Should any officer or board other than a state~~
30 ~~officer or board, for whom the tax collector collects taxes,~~
31 ~~fail to make the retirement and social security contributions~~

1 ~~required by this act, the tax collector, at the request of the~~
2 ~~Department of Revenue and upon receipt of a certificate from~~
3 ~~him or her showing the amount owed account B by the officer or~~
4 ~~board, shall deduct the amount so certified from any taxes~~
5 ~~collected for the officer or board and remit the amount to the~~
6 ~~Department of Revenue for deposit in account B of the~~
7 ~~Intangible Tax Trust Fund.~~

8 ~~(f) The boards of county commissioners of each county~~
9 ~~and the Department of Revenue, acting individually or jointly,~~
10 ~~are hereby authorized to file and maintain action in the~~
11 ~~courts of this state against any county agency to require it~~
12 ~~to remit any retirement or social security matching payments~~
13 ~~due account B of the Intangible Tax Trust Fund under the~~
14 ~~provisions of this law.~~

15 Section 10. Subsections (12), (13), (14), (15), and
16 (16) of section 253.03, Florida Statutes, are amended to read:

17 253.03 Board of trustees to administer state lands;
18 lands enumerated.--

19 ~~(12) There is hereby established within the Department~~
20 ~~of Environmental Protection the Forfeited Property Trust Fund,~~
21 ~~to be used as a nonlapsing revolving fund exclusively for the~~
22 ~~purposes of subsection (13).~~

23 (12)~~(13)~~ The Board of Trustees of the Internal
24 Improvement Trust Fund is hereby authorized to administer,
25 manage, control, conserve, protect, and sell all real property
26 forfeited to the state pursuant to ss. 895.01-895.09 or
27 acquired by the state pursuant to s. 607.0505 or s. 620.192.
28 The board is directed to immediately determine the value of
29 all such property and shall ascertain whether the property is
30 in any way encumbered. If the board determines that it is in
31 the best interest of the state to do so, funds from the

1 Internal Improvement ~~Forfeited Property~~ Trust Fund may be used
2 to satisfy any such encumbrances. If forfeited property
3 receipts are not the ~~Forfeited Property Trust Fund does not~~
4 ~~contain a balance~~ sufficient to satisfy encumbrances on the
5 property and expenses permitted under this section, funds from
6 the Land Acquisition Trust Fund may be used to satisfy any
7 such encumbrances and expenses. All property acquired by the
8 board pursuant to s. 607.0505, s. 620.192, or ss.
9 895.01-895.09 shall be sold as soon as commercially feasible
10 unless the Attorney General recommends and the board
11 determines that retention of the property in public ownership
12 would effectuate one or more of the following policies of
13 statewide significance: protection or enhancement of
14 floodplains, marshes, estuaries, lakes, rivers, wilderness
15 areas, wildlife areas, wildlife habitat, or other
16 environmentally sensitive natural areas or ecosystems; or
17 preservation of significant archaeological or historical sites
18 identified by the Secretary of State. In such event the
19 property shall remain in the ownership of the board, to be
20 controlled, managed, and disposed of in accordance with this
21 chapter, and the Internal Improvement ~~Forfeited Property~~ Trust
22 Fund shall be reimbursed from the Land Acquisition Trust Fund,
23 or other appropriate fund designated by the board, for any
24 funds expended from the Internal Improvement ~~Forfeited~~
25 ~~Property~~ Trust Fund pursuant to this subsection in regard to
26 such property. Upon the recommendation of the Attorney
27 General, the board may reimburse the investigative agency for
28 its investigative expenses, costs, and attorneys' fees, and
29 may reimburse law enforcement agencies for actual expenses
30 incurred in conducting investigations leading to the
31 forfeiture of such property from funds deposited in the

1 Internal Improvement ~~Forfeited Property~~ Trust Fund of the
2 Department of Environmental Protection. The proceeds of the
3 sale of property acquired under s. 607.0505, s. 620.192, or
4 ss. 895.01-895.09 shall be distributed as follows:

5 (a) After satisfaction of any valid claims arising
6 under the provisions of s. 895.09(1)(a) or (b), any moneys
7 used to satisfy encumbrances and expended as costs of
8 administration, appraisal, management, conservation,
9 protection, sale, and real estate sales services and any
10 interest earnings lost to the Land Acquisition Trust Fund as
11 of a date certified by the Department of Environmental
12 Protection shall be replaced first in the Land Acquisition
13 Trust Fund, if those funds were used, and then in the
14 Forfeited Property Trust Fund; and

15 (b) The remainder shall be distributed as set forth in
16 s. 895.09.

17 (13)~~(14)~~ For applications not reviewed pursuant to s.
18 373.427, the department must review applications for the use
19 of state-owned submerged lands, including a purchase, lease,
20 easement, disclaimer, or other consent to use such lands and
21 must request submittal of all additional information necessary
22 to process the application. Within 30 days after receipt of
23 the additional information, the department must review the
24 information submitted and may request only that information
25 needed to clarify the additional information, to process the
26 appropriate form of approval indicated by the additional
27 information, or to answer those questions raised by, or
28 directly related to, the additional information. An
29 application for the authority to use state-owned submerged
30 land must be approved, denied, or submitted to the board of
31 trustees for approval or denial within 90 days after receipt

1 of the original application or the last item of timely
2 requested additional information. This time is tolled by any
3 notice requirements of s. 253.115 or any hearing held under
4 ss. 120.569 and 120.57. If the review of the application is
5 not completed within the 90-day period, the department must
6 report quarterly to the board the reasons for the failure to
7 complete the report and provide an estimated date by which the
8 application will be approved or denied. Failure to comply with
9 these time periods shall not result in approval by default.

10 (14)~~(15)~~ Where necessary to establish a price for the
11 sale or other disposition of state lands, including leases or
12 easements, the Division of State Lands may utilize appropriate
13 appraiser selection and contracting procedures established
14 under s. 253.025. The board of trustees may adopt rules to
15 implement this subsection.

16 (15)~~(16)~~ The Board of Trustees of the Internal
17 Improvement Trust Fund, and the state through its agencies,
18 may not control, regulate, permit, or charge for any severed
19 materials which are removed from the area adjacent to an
20 intake or discharge structure pursuant to an exemption
21 authorized in s. 403.813(2)(f) and (r).

22 Section 11. Paragraphs (b) and (c) of subsection (2)
23 of section 607.1901, Florida Statutes, are amended to read:

24 607.1901 Corporations Trust Fund creation; transfer of
25 funds.--

26 (2)

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

31

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

5 Section 12. Subsections (1) and (2) of section 650.04,
6 Florida Statutes, are amended to read:

7 650.04 Contributions by state employees.--

8 (1) Every employee of the state whose services are
9 covered by an agreement entered into under s. 650.03 shall be
10 required to pay for the period of such coverage, ~~into the~~
11 ~~Social Security Contribution Trust Fund established by s.~~
12 ~~650.06,~~ contributions, with respect to wages as defined in s.
13 650.02, equal to the amount of the employee tax which would be
14 imposed by the Federal Insurance Contributions Act if such
15 services constituted employment within the meaning of that
16 act. Such liability shall arise in consideration of the
17 employee's retention in the service of the state, or the
18 employee's entry upon such service, after the enactment of
19 this chapter.

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

27 Section 13. Section 650.05, Florida Statutes, is
28 amended to read:

29 650.05 Plans for coverage of employees of political
30 subdivisions.--

31

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

11 (a) It is in conformity with the requirements of the
12 Social Security Act and with the agreement entered into under
13 s. 650.03;

14 (b) It provides that all services which constitute
15 employment as defined in s. 650.02 are performed in the employ
16 of the political subdivisions by employees thereof, shall be
17 covered by the plan, except such of those services set forth
18 in s. 650.02(2)(c) as the political subdivision specifically
19 elects to exclude;

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

25 (d) It provides for such methods of administration of
26 the plan by the political subdivision as are found by the
27 state agency to be necessary for the proper and efficient
28 administration of the plan;

29 (e) It provides that the political subdivision will
30 make such reports, in such form and containing such
31 information, as the state agency may from time to time

1 require, and comply with such provisions as the state agency
2 or the Secretary of Health, Education, and Welfare may from
3 time to time find necessary to assure the correctness and
4 verification of such reports; and

5 (f) It authorizes the state agency to terminate the
6 plan in its entirety, in the discretion of the state agency,
7 if it finds that there has been a failure to comply
8 substantially with any provisions contained in such plan, such
9 termination to take effect at the expiration of such notice
10 and on such conditions as may be provided by regulations of
11 the state agency and may be consistent with the provisions of
12 the Social Security Act.

13 (2) The state agency shall not finally refuse to
14 approve a plan submitted by a political subdivision under
15 subsection (1), and shall not terminate an approved plan,
16 without reasonable notice and opportunity for hearing to the
17 political subdivision affected thereby. Any final decision of
18 the state agency shall be subject to proper judicial review.

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

27 (b) Each political subdivision required to make
28 payments under paragraph (a) is authorized, in consideration
29 of the employee's retention in, or entry upon, employment
30 after enactment of this chapter, to impose upon each of its
31 employees, as to services which are covered by an approved

1 plan, a contribution with respect to his or her wages as
2 defined in s. 650.02 not exceeding the amount of the employee
3 tax which would be imposed by the Federal Insurance
4 Contributions Act if such services constituted employment
5 within the meaning of that act, and to deduct the amount of
6 such contribution from his or her wages as and when paid.
7 Contributions so collected shall be paid to the Internal
8 Revenue Service ~~into the Social Security Contribution Trust~~
9 ~~Fund~~ in partial discharge of the liability of such political
10 subdivision or instrumentality under paragraph (a). Failure
11 to deduct such contribution shall not relieve the employee or
12 employer of liability therefor.

13 ~~(4) Delinquent payments due under paragraph (3)(a)~~
14 ~~may, with interest of 1 percent for each calendar month or~~
15 ~~part thereof past the due date, be recovered by action in a~~
16 ~~court of competent jurisdiction against the political~~
17 ~~subdivision liable therefor or shall, at the request of the~~
18 ~~state agency, be deducted from any other moneys payable to~~
19 ~~such subdivision by any department or agency of the state.~~

20 ~~(5) Each political subdivision as to which a plan has~~
21 ~~been approved shall be liable to the state agency for a~~
22 ~~proportionate part of the cost of administering this chapter.~~
23 ~~Such proportionate cost shall be computed and paid in~~
24 ~~accordance with such regulations relating thereto as may be~~
25 ~~adopted by the state agency and shall be deposited in the~~
26 ~~Social Security Administration Trust Fund; and, if any such~~
27 ~~payment is not made when due, the amount thereof, with~~
28 ~~interest of 0.5 percent for each calendar month or part~~
29 ~~thereof past the due date, shall, upon request of the state~~
30 ~~agency, be deducted from any other moneys payable to such~~
31 ~~political subdivision by any officer, department, or agency of~~

1 ~~the state, and forthwith paid to the state agency.~~
2 ~~Withdrawals from the Social Security Administration Trust Fund~~
3 ~~shall be made solely for the payment of costs of administering~~
4 ~~this chapter, and any balance in excess of the amount~~
5 ~~necessary for administering this chapter shall be transferred~~
6 ~~to the state retirement system trust funds established~~
7 ~~pursuant to chapter 121 to make up the actuarial deficit in~~
8 ~~any of the state retirement systems consolidated thereunder,~~
9 ~~and the necessary amounts are hereby appropriated from said~~
10 ~~funds for these purposes.~~

11 (4)~~(6)~~(a) Notwithstanding any other provision of this
12 chapter, effective January 1, 1972, all state political
13 subdivisions receiving financial aid that provide social
14 security coverage for their employees pursuant to the
15 provisions of this chapter and the provisions of the various
16 retirement systems as authorized by law shall, in addition to
17 other purposes, utilize all grants-in-aid and other revenue
18 received from the state to pay the employer's share of social
19 security cost.

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

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

31

1 895.09 Disposition of funds obtained through
2 forfeiture proceedings.--

3 (1) A court entering a judgment of forfeiture in a
4 proceeding brought pursuant to s. 895.05 shall retain
5 jurisdiction to direct the distribution of any cash or of any
6 cash proceeds realized from the forfeiture and disposition of
7 the property. The court shall direct the distribution of the
8 funds in the following order of priority:

9 (c) Any claim by the Board of Trustees of the Internal
10 Improvement Trust Fund on behalf of the Internal Improvement
11 ~~Forfeited Property~~ Trust Fund or the Land Acquisition Trust
12 Fund pursuant to s. 253.03(13), not including administrative
13 costs of the Department of Environmental Protection previously
14 paid directly from the Internal Improvement ~~Forfeited Property~~
15 Trust Fund in accordance with legislative appropriation.

16 (2)(a) Following satisfaction of all valid claims
17 under subsection (1), 25 percent of the remainder of the funds
18 obtained in the forfeiture proceedings pursuant to s. 895.05
19 shall be deposited as provided in paragraph (b) into the
20 appropriate trust fund of the Department of Legal Affairs or
21 state attorney's office which filed the civil forfeiture
22 action; 25 percent shall be deposited as provided in paragraph
23 (c) into the applicable law enforcement trust fund of the
24 investigating law enforcement agency conducting the
25 investigation which resulted in or significantly contributed
26 to the forfeiture of the property; 25 percent shall be
27 deposited as provided in paragraph (d) in the Substance Abuse
28 Trust Fund of the Department of Children and Family Services;
29 and the remaining 25 percent shall be deposited in the
30 Internal Improvement ~~Forfeited Property~~ Trust Fund of the
31 Department of Environmental Protection. When a forfeiture

1 action is filed by the Department of Legal Affairs or a state
2 attorney, the court entering the judgment of forfeiture shall,
3 taking into account the overall effort and contribution to the
4 investigation and forfeiture action by the agencies that filed
5 the action, make a pro rata apportionment among such agencies
6 of the funds available for distribution to the agencies filing
7 the action as provided in this section. If multiple
8 investigating law enforcement agencies have contributed to the
9 forfeiture of the property, the court which entered the
10 judgment of forfeiture shall, taking into account the overall
11 effort and contribution of the agencies to the investigation
12 and forfeiture action, make a pro rata apportionment among
13 such investigating law enforcement agencies of the funds
14 available for distribution to the investigating agencies as
15 provided in this section.

16 (e) On a quarterly basis, any excess funds from
17 forfeited property receipts, including interest, over \$1
18 million deposited in the Internal Improvement ~~Forfeited~~
19 ~~Property~~ Trust Fund of the Department of Environmental
20 Protection in accordance with paragraph (a) shall be deposited
21 in the Substance Abuse Trust Fund of the Department of
22 Children and Family Services.

23 Section 15. Paragraph (b) of subsection (5) of section
24 932.7055, Florida Statutes, is amended to read:

25 932.7055 Disposition of liens and forfeited
26 property.--

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

30 (b) The Department of Environmental Protection, the
31 proceeds accrued pursuant to the provisions of the Florida

1 Contraband Forfeiture Act shall be deposited into the Internal
2 Improvement Forfeited Property Trust Fund ~~or into the~~
3 ~~department's Federal Law Enforcement Trust Fund as provided in~~
4 ~~s. 20.2553, as applicable.~~

5 Section 16. Section 20.2553, Florida Statutes, is
6 repealed.

7 Section 17. Subsection (7) of section 110.151, Florida
8 Statutes, is repealed.

9 Section 18. Section 213.31, Florida Statutes, is
10 repealed.

11 Section 19. If any law that is amended by this act was
12 also amended by a law enacted at the 2003 Regular Session of
13 the Legislature, such laws shall be construed as if they had
14 been enacted during the same session of the Legislature, and
15 full effect should be given to each if that is possible.

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

17
18 *****

19 SENATE SUMMARY

20 Terminates specified trust funds within the Department of
21 Management Services, the Department of Revenue, and the
22 Department of Environmental Protection. Provides for
23 disposition of the balances of those trust funds.
24 Provides for certain social security contributions to be
25 paid to the Internal Revenue Service rather than into the
26 Social Security Contribution Trust Fund. (See bill for
27 details.)
28
29
30
31