

1                                   A bill to be entitled  
2           An act relating to trust funds; terminating  
3           specified trust funds within the Department of  
4           Environmental Protection, the Department of  
5           Financial Services, the Office of Financial  
6           Regulation, the Department of Management  
7           Services, the Department of Revenue, the  
8           Department of Business and Professional  
9           Regulation and the Department of Agriculture  
10          and Consumer Services; providing for the  
11          disposition of balances in and revenues of such  
12          trust funds; prescribing procedures for  
13          terminating such trust funds; terminating a  
14          trust fund within the Department of  
15          Environmental Protection on the date that the  
16          bonds secured by the fund mature; requiring the  
17          department to notify the Chief Financial  
18          Officer and the Legislature following such  
19          termination; requiring a report to the  
20          Legislature if the fund is not terminated by a  
21          date certain; declaring the findings of the  
22          Legislature that specified trust funds within  
23          the Department of Environmental Protection, the  
24          Department of Agriculture and Consumer  
25          Services, the Department of Management  
26          Services, the Department of Revenue, the  
27          Department of Financial Services, the State  
28          Board of Administration, and the Division of  
29          Bond Finance are exempt from the termination  
30          requirements of s. 19(f), Art. III of the State  
31          Constitution; renaming specified trust funds

1 within the Department of Financial Services and  
2 the Office of Financial Regulation; amending s.  
3 17.43, F.S.; renaming a trust fund within the  
4 Department of Financial Services; repealing s.  
5 20.2553, F.S., relating to the Federal Law  
6 Enforcement Trust Fund within the Department of  
7 Environmental Protection; repealing s.  
8 110.151(7), F.S., relating to the State  
9 Employee Child Care Revolving Trust Fund within  
10 the Department of Management Services; amending  
11 s. 199.292, F.S.; requiring that proceeds of  
12 the intangible personal property tax be  
13 deposited into the General Revenue Fund rather  
14 than a special trust fund; deleting provisions  
15 requiring that a portion of such proceeds be  
16 used for enforcement purposes; amending ss.  
17 121.011, 121.031, and 121.141, F.S.; providing  
18 for payment of certain social security  
19 contributions to the Internal Revenue Service  
20 rather than the Social Security Contribution  
21 Trust Fund; repealing s. 122.13, F.S., relating  
22 to certain payments made into a retirement  
23 trust fund, to conform; amending ss. 122.26 and  
24 122.27, F.S., and repealing s. 122.30, F.S.;  
25 deleting references to the Social Security  
26 Contribution Trust Fund, to conform; amending  
27 s. 122.35, F.S., and repealing s. 122.351,  
28 F.S.; deleting obsolete provisions relating to  
29 payments made to the Social Security  
30 Contribution Trust Fund; amending s. 212.20,  
31 F.S.; revising a reference to the Municipal

1 Financial Assistance Trust Fund, to conform;  
2 repealing s. 213.31, F.S., relating to the  
3 Corporation Tax Administration Trust Fund;  
4 amending s. 215.20, F.S., relating to the  
5 service charge imposed on state trust funds;  
6 conforming provisions to changes made by the  
7 act; amending s. 215.32, F.S.; providing  
8 requirements for state agencies with respect to  
9 the use of various trust funds; requiring an  
10 agency to recommend the creation of a trust  
11 fund under certain circumstances; amending s.  
12 253.03, F.S.; deleting provisions referencing  
13 the Forfeited Property Trust Fund in the  
14 Department of Environmental Protection;  
15 amending s. 287.064, F.S.; deleting provisions  
16 referencing the Consolidated Payment Trust Fund  
17 of the Chief Financial Officer; repealing s.  
18 440.501, F.S., relating to the Workers'  
19 Compensation Administration Trust Fund within  
20 the Department of Business and Professional  
21 Regulation; amending s. 450.155, F.S., relating  
22 to the Child Labor Law Trust Fund; providing  
23 for the transfer of moneys to the Professional  
24 Regulation Trust Fund of the Department of  
25 Business and Professional Regulation; creating  
26 s. 450.165, F.S.; requiring separate accounts  
27 for child labor enforcement and farm labor  
28 registration activities; amending ss. 450.30  
29 and 450.31, F.S.; deleting provisions  
30 referencing the Crew Chief Registration Trust  
31 Fund; amending ss. 494.0017, 494.0041, and

1 494.0072, F.S.; deleting provisions referencing  
2 the Mortgage Brokerage Guaranty Fund; amending  
3 s. 501.2101, F.S.; designating trust funds for  
4 the deposit of moneys received by certain  
5 enforcing authorities; repealing s. 569.205,  
6 F.S., relating to the Department of Business  
7 and Professional Regulation Tobacco Settlement  
8 Trust Fund; amending ss. 650.04 and 650.05,  
9 F.S., and repealing s. 650.06, F.S., relating  
10 to payments to the Social Security Contribution  
11 Trust Fund; conforming provisions to changes  
12 made by the act; amending ss. 895.09 and  
13 932.7055, F.S.; deleting provisions referencing  
14 the Forfeited Property Trust Fund to conform to  
15 changes made by the act; providing an effective  
16 date.

17  
18 Be It Enacted by the Legislature of the State of Florida:

19  
20 Section 1. (1) The following trust funds within the  
21 following departments are terminated:

22 (a) Within the Department of Environmental Protection:

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

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

31

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

5           4. The Save the Manatee Trust Fund, FLAIR number  
6 37-2-611.

7           (b) Within the Department of Financial Services:

8           1. The Consolidated Payment Trust Fund, FLAIR number  
9 43-2-140.

10           2. The Self-Insurance Assessment Trust Fund, FLAIR  
11 number 43-2-630, which was re-created by chapter 2000-72, Laws  
12 of Florida, in the Department of Labor and Employment  
13 Security; transferred by section 1 of chapter 2002-194, Laws  
14 of Florida, to the Department of Insurance; and transferred by  
15 subparagraph (3)(b)2. of section 3 of chapter 2002-404, Laws  
16 of Florida, to the Department of Financial Services.

17           3. The Working Capital Trust Fund, FLAIR number  
18 43-2-792.

19           (c) Within the Office of Financial Regulation, the  
20 Mortgage Brokerage Guaranty Fund, FLAIR number 43-2-485. The  
21 current balance remaining in, and all revenues of, the trust  
22 fund shall be transferred to the Regulatory Trust Fund within  
23 the Office of Financial Regulation, FLAIR number 43-2-573.

24           (d) Within the Department of Management Services:

25           1. Motor Vehicle Operating Trust Fund, FLAIR number  
26 72-2-486. The current balance remaining in, and all revenues  
27 of, the trust fund shall be transferred to the Grants and  
28 Donations Trust Fund, FLAIR number 72-2-339.

29           2. The Social Security Contribution Trust Fund, FLAIR  
30 number 72-2-638.

31

1           3. The State Employee Child Care Revolving Trust Fund,  
2 FLAIR number 72-2-670. The current balance remaining in, and  
3 all revenues of, the trust fund shall be transferred to the  
4 State Personnel System Trust Fund, FLAIR number 72-2-678.

5           4. The State Employees Savings Bond Trust Fund, FLAIR  
6 number 72-2-674.

7           (e) Within the Department of Revenue:

8           1. The Corporation Tax Administration Trust Fund,  
9 FLAIR number 73-2-134.

10           2. The Drug Enforcement Trust Fund, FLAIR number  
11 73-2-171.

12           3. The Intangible Tax Trust Fund, FLAIR number  
13 73-2-399.

14           4. Railroad and Private Car Tax Clearing Trust Fund,  
15 FLAIR number 73-2-571.

16           5. The Sales Tax Security Deposit Trust Fund, FLAIR  
17 number 73-2-607.

18           6. The Working Capital Trust Fund, FLAIR number  
19 73-2-792.

20           7. The Municipal Financial Assistance Trust Fund,  
21 FLAIR number 73-2-493.

22           (f) Within the Department of Business and Professional  
23 Regulation:

24           1. The Child Labor Law Trust Fund, FLAIR number  
25 79-2-106. The current balance remaining in, and all revenues  
26 of, the trust fund shall be transferred to the Professional  
27 Regulation Trust Fund, FLAIR number 79-2-547.

28           2. The Crew Chief Registration Trust Fund, FLAIR  
29 number 79-2-147. The current balance remaining in, and all  
30 revenues of, the trust fund shall be transferred to the  
31 Professional Regulation Trust Fund, FLAIR number 79-2-547.

1           3. The Tobacco Settlement Trust Fund within the  
2 Department of Business and Professional Regulation, FLAIR  
3 number 79-2-122, which was terminated on July 1, 2003,  
4 pursuant to Section 19(f), Article III of the State  
5 Constitution.

6           4. The Workers' Compensation Administration Trust  
7 Fund, FLAIR number 79-2-795. The current balance remaining in,  
8 and all revenues of, the trust fund shall be transferred to  
9 the Professional Regulation Trust Fund, FLAIR number 79-2-547.

10           (a) Within the Department of Agriculture and Consumer  
11 Services, the Working Capital Trust Fund, FLAIR number  
12 42-2-792.

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 Project Construction Trust Fund, FLAIR  
25 number 37-2-549, within the Department of Environmental  
26 Protection, is terminated upon the date of maturity of all  
27 bonds secured thereby. The department shall notify the Chief  
28 Financial Officer, the President of the Senate, the Speaker of  
29 the House of Representatives, and the chairs of the  
30 legislative appropriations committees within 30 days after  
31 such date. If the fund is not terminated prior to the 2008

1 regular legislative session, the department shall report the  
2 status of the fund to the chairs of the legislative  
3 appropriations committees.

4 Section 3. The Legislature finds that the following  
5 trust funds are exempt from termination pursuant to Section  
6 19(f), Article III of the State Constitution:

7 (1) Within the Department of Environmental Protection:

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

10 (b) The Florida Forever Trust Fund, FLAIR number  
11 37-2-348.

12 (c) The Land Acquisition Trust Fund, FLAIR number  
13 37-2-423.

14 (2) Within the Department of Agriculture and Consumer  
15 Services, the Florida Preservation 2000 Trust Fund, FLAIR  
16 number 42-2-332.

17 (3) Within the Department of Management Services:

18 (a) The Florida Retirement System Trust Fund, FLAIR  
19 number 72-2-309.

20 (b) The Florida Facilities Pool Clearing Trust Fund,  
21 FLAIR number 72-2-313.

22 (c) The Florida Retirement System Preservation of  
23 Benefits Plan Trust Fund, FLAIR number 72-2-345.

24 (d) The Institute of Food and Agricultural Sciences  
25 Supplemental Retirement Trust Fund, FLAIR number 72-2-379.

26 (e) The Senior Management Service Optional Annuity  
27 Program Trust Fund, FLAIR number 72-2-515.

28 (f) The Optional Retirement Program Trust Fund, FLAIR  
29 number 72-2-517.

30 (g) The Police and Firefighters' Premium Tax Trust  
31 Fund, FLAIR number 72-2-532.

- 1        (h) The State Employees Life Insurance Trust Fund,  
2 FLAIR number 72-2-667.
- 3        (i) The State Employees Health Insurance Trust Fund,  
4 FLAIR number 72-2-668.
- 5        (j) The State Employees Disability Insurance Trust  
6 Fund, FLAIR number 72-2-671.
- 7        (k) The Florida Retirement System Contributions  
8 Clearing Trust Fund, FLAIR number 72-2-705.
- 9        (l) The Retiree Health Insurance Subsidy Trust Fund,  
10 FLAIR number 72-2-583.
- 11        (4) Within the Department of Revenue:
- 12        (a) The Additional Court Costs Clearing Trust Fund,  
13 FLAIR number 73-2-013.
- 14        (b) The Apalachicola Bay Oyster Surcharge Clearing  
15 Trust Fund, FLAIR number 73-2-028.
- 16        (c) The Child Support Clearing Trust Fund, FLAIR  
17 number 73-2-081.
- 18        (d) The Convention Development Tax Clearing Trust  
19 Fund, FLAIR number 73-2-132.
- 20        (e) The Revenue Sharing Trust Fund for Counties, FLAIR  
21 number 73-2-144.
- 22        (f) The Documentary Stamp Tax Clearing Trust Fund,  
23 FLAIR number 73-2-166.
- 24        (g) The Revenue-Fuel Tax Refund Payments Trust Fund,  
25 FLAIR number 73-2-317.
- 26        (h) The Fuel Tax Collection Trust Fund, FLAIR number  
27 73-2-319.
- 28        (i) The Local Option Fuel Tax Trust Fund, FLAIR number  
29 73-2-448.
- 30        (j) The Local Alternative Fuel User Fee Clearing Trust  
31 Fund, FLAIR number 73-2-449.

- 1       (k) Local Government Half-cent Sales Tax Clearing  
2 Trust Fund, FLAIR number 73-2-455.
- 3       (l) The Discretionary Sales Surtax Clearing Trust  
4 Fund, FLAIR number 73-2-459.
- 5       (m) The Local Option Tourist Development Trust Fund,  
6 FLAIR number 73-2-460.
- 7       (n) The Communications Services Tax Clearing Trust  
8 Fund, FLAIR number 73-2-465.
- 9       (o) The Motor Vehicle Warranty Trust Fund, FLAIR  
10 number 73-2-492.
- 11       (p) The Municipal Financial Assistance Trust Fund,  
12 FLAIR number 73-2-493.
- 13       (q) The Motor Vehicle Rental Surcharge Clearing Trust  
14 Fund, FLAIR number 73-2-494.
- 15       (r) The Revenue Sharing Trust Fund for Municipalities,  
16 FLAIR number 73-2-501.
- 17       (s) The Oil and Gas Tax Trust Fund, FLAIR number  
18 73-2-508.
- 19       (t) The Pollutant Tax Clearing Trust Fund, FLAIR  
20 number 73-2-544.
- 21       (u) The Secondhand Dealer and Secondary Metals  
22 Recycler Clearing Trust Fund, FLAIR number 73-2-617.
- 23       (v) The State Alternative Fuel User Fee Clearing Trust  
24 Fund, FLAIR number 73-2-618.
- 25       (w) The Security Deposits Trust Fund, FLAIR number  
26 73-2-625.
- 27       (x) The Severance Tax Solid Mineral Trust Fund, FLAIR  
28 number 73-2-636.
- 29       (y) The Solid Waste Management Clearing Trust Fund,  
30 FLAIR number 73-2-645.
- 31

- 1       (z) The Local Communications Services Tax Clearing  
2 Trust Fund, FLAIR number 73-2-662.
- 3       (aa) The Department of Revenue Premium Tax Clearing  
4 Trust Fund, FLAIR number 73-2-733.
- 5       (bb) The Ninth-cent Fuel Tax Trust Fund, FLAIR number  
6 73-2-777.
- 7       (5) Within the Department of Financial Services:
- 8       (a) The Agents and Solicitors County Tax Trust Fund,  
9 FLAIR number 43-2-024.
- 10       (b) The Child Support Clearing Trust Fund, FLAIR  
11 number 43-2-081.
- 12       (c) The Collections Internal Revenue Clearing Trust  
13 Fund, FLAIR number 43-2-101.
- 14       (d) The Tobacco Settlement Clearing Trust Fund, FLAIR  
15 number 43-2-123.
- 16       (e) The Consolidated Miscellaneous Deductions Clearing  
17 Trust Fund, FLAIR number 43-2-139.
- 18       (f) The Deferred Compensation Trust Fund, FLAIR number  
19 43-2-155.
- 20       (g) The Electronic Funds Transfer Clearing Trust Fund,  
21 FLAIR number 43-2-188.
- 22       (h) The Employee Refund Clearing Trust Fund, FLAIR  
23 number 43-2-194.
- 24       (i) The Federal Tax Levy Clearing Trust Fund, FLAIR  
25 number 43-2-274.
- 26       (j) The Florida Retirement Clearing Trust Fund, FLAIR  
27 number 43-2-323.
- 28       (k) The Hospital Insurance Tax Clearing Trust Fund,  
29 FLAIR number 43-2-370.
- 30       (l) The Prison Industries Trust Fund, FLAIR number  
31 43-2-385.

- 1       (m) The State Treasurer Escrow Trust Fund, FLAIR  
2 number 43-2-622.
- 3       (n) The Social Security Contribution Trust Fund, FLAIR  
4 number 43-2-643.
- 5       (o) The Treasury Cash Deposit Trust Fund, FLAIR number  
6 43-2-720.
- 7       (p) The Treasurer Investment Trust Fund, FLAIR number  
8 43-2-728.
- 9       (6) Within the State Board of Administration:
- 10       (a) The Debt Service Trust Fund, which has no FLAIR  
11 number.
- 12       (b) The Florida Hurricane Catastrophe Fund, which has  
13 no FLAIR number.
- 14       (c) The Florida Prepaid College Trust Fund, which has  
15 no FLAIR number.
- 16       (d) The funds of the Inland Protection Financing  
17 Corporation, created under section 376.3075, Florida Statutes,  
18 which have no FLAIR numbers.
- 19       (e) The funds of the Investment Fraud Restoration  
20 Financing Corporation, created under section 517.1204, Florida  
21 Statutes, which have no FLAIR numbers.
- 22       (f) The Gas Tax Fund, which has no FLAIR number.
- 23       (g) The Lawton Chiles Endowment Fund, which has no  
24 FLAIR number.
- 25       (h) The Local Government Surplus Funds Trust Fund,  
26 which has no FLAIR number.
- 27       (i) The Public Employee Optional Retirement Program  
28 Trust Fund, which has no FLAIR number.
- 29       (7) Within the Division of Bond Finance, the Bonds  
30 Proceeds Trust Fund, which has no FLAIR number.
- 31       Section 4. The following trust funds are renamed:

- 1       (1) Within the Department of Financial Services:
- 2       (a) The Agents and Solicitors County Tax Trust Fund,
- 3 FLAIR number 43-2-024, is renamed the Agents County Tax Trust
- 4 Fund.
- 5       (b) The State Treasurer Escrow Trust Fund, FLAIR
- 6 number 43-2-622, is renamed the State Treasury Escrow Trust
- 7 Fund.
- 8       (c) The Treasurer Investment Trust Fund, FLAIR number
- 9 43-2-728, is renamed the Treasury Investment Trust Fund.
- 10       (d) The Treasurer's Administrative and Investment
- 11 Trust Fund, FLAIR number 43-2-725 is renamed the Treasury
- 12 Administrative and Investment Trust Fund.

- 13       (2) Within the Office of Financial Regulation, the
- 14 Chief Financial Officer's Federal Equitable Sharing Trust
- 15 Fund, FLAIR number 43-2-719, is renamed the Federal Equitable
- 16 Sharing Trust Fund.

17       Section 5. Section 17.43, Florida Statutes, is amended  
 18 to read:

19       17.43 ~~Chief Financial Officer's~~ Federal Equitable  
 20 Sharing Trust Fund.--

21       (1) The ~~Chief Financial Officer's~~ Federal Equitable  
 22 Sharing Trust Fund is created within the Department of  
 23 Financial Services. The department may deposit into the trust  
 24 fund receipts and revenues received as a result of federal  
 25 criminal, administrative, or civil forfeiture proceedings and  
 26 receipts and revenues received from federal asset-sharing  
 27 programs. The trust fund is exempt from the service charges  
 28 imposed by s. 215.20.

29       (2) Notwithstanding the provisions of s. 216.301 and  
 30 pursuant to s. 216.351, any balance in the trust fund at the  
 31 end of any fiscal year shall remain in the trust fund at the

1 end of the year and shall be available for carrying out the  
2 purposes of the trust fund.

3 Section 6. Section 20.2553, Florida Statutes, is  
4 repealed.

5 Section 7. Subsection (7) of section 110.151, Florida  
6 Statutes, is repealed.

7 Section 8. Section 199.292, Florida Statutes, is  
8 amended to read:

9 199.292 Disposition of intangible personal property  
10 taxes.--All intangible personal property taxes collected  
11 pursuant to this chapter, except for revenues derived from the  
12 annual tax on a leasehold described in s. 199.023(1)(d), shall  
13 be deposited into the General Revenue Fund. ~~placed in a~~  
14 ~~special fund designated as the "Intangible Tax Trust Fund."~~  
15 ~~The fund shall be disbursed as follows:~~

16 (1) Revenues derived from the annual tax on a  
17 leasehold described in s. 199.023(1)(d) shall be returned to  
18 the local school board for the county in which the property  
19 subject to the leasehold is situated.

20 (2) ~~There is hereby appropriated annually out of the~~  
21 ~~fund the amount necessary for the effective and efficient~~  
22 ~~administration and enforcement by the department of the~~  
23 ~~provisions of chapters 192, 193, 194, 195, 196, 197, and 198~~  
24 ~~and this chapter.~~

25 (3) ~~Of the remaining intangible personal property~~  
26 ~~taxes collected, the balance shall be transferred to the~~  
27 ~~General Revenue Fund of the state.~~

28 Section 9. Paragraph (e) of subsection (3) of section  
29 121.011, Florida Statutes, is amended to read:

30 121.011 Florida Retirement System.--

31 (3) PRESERVATION OF RIGHTS.--

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

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

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

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

28 Section 10. Subsection (1) of section 121.031, Florida  
29 Statutes, is amended to read:

30 121.031 Administration of system; appropriation;  
31 oaths; actuarial studies; public records.--

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

10           Section 11. Subsection (1) of section 121.141, Florida  
 11 Statutes, is amended to read:

12           121.141 Appropriation.--

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

17           Section 12. Section 122.13, Florida Statutes, is  
 18 repealed.

19           Section 13. Section 122.26, Florida Statutes, is  
 20 amended to read:

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

1           Section 14. Subsection (2) of section 122.27, Florida  
2 Statutes, is amended to read:

3           122.27 Contributions.--From and after the date of the  
4 execution of the agreement, the officer or board paying the  
5 salary of a member of division B shall withhold the following  
6 from such salary:

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

15           Section 15. Section 122.30, Florida Statutes, is  
16 repealed.

17           Section 16. Section 122.35, Florida Statutes, is  
18 amended to read:

19           122.35 Funding.--

20           (1) Commencing July 1, 1967, for all state agencies  
21 and commencing October 1, 1967, for all other agencies with  
22 employees who are members under this chapter, former ss.  
23 122.17 and 122.30(4) shall be of no further force and effect  
24 and each officer or board paying salaries to members and  
25 withholding contributions required of members under this  
26 chapter for purposes of providing retirement benefits and  
27 social security benefits to or on behalf of such members,  
28 shall budget, set aside and pay over to account B of the  
29 intangible tax trust fund, herein created, matching payments  
30 in the following specified amounts:  
31

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

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

9 (b) An amount equal to the amount of member social  
 10 security contributions withheld, to be paid to the Internal  
 11 Revenue Service Social Security Contribution Trust Fund as  
 12 specified in s. 122.27.

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

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

29 (4) Effective December 1, 1970, officer and employee  
 30 contributions and employer matching contributions required by  
 31 division A and division B of this chapter shall be paid as

1 required in accordance with s. 121.061 and procedures  
2 established therefor.

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

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

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

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

26 ~~2. To the State and County Officers and Employees'~~  
27 ~~Retirement Fund, an amount equal to the retirement~~  
28 ~~contributions withheld from the salaries of members and~~  
29 ~~remitted by each officer or board to said fund as required by~~  
30 ~~ss. 122.03 and 122.27, but excluding any additional~~  
31 ~~contributions required of high hazard members under s. 122.34;~~

1 ~~provided, however, that during the 1967-1969 biennium the~~  
2 ~~amount transferred to said account shall not exceed the total~~  
3 ~~amount received in account B from the various state and county~~  
4 ~~agencies for retirement matching purposes.~~

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

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

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

30 ~~b. Each county, county agency and school board shall~~  
31 ~~pay all matching cost for retirement and social security as~~

1 ~~required by this act and s. 238.11(1), notwithstanding the~~  
2 ~~provisions of any other law.~~

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

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

22 ~~(d) Should any officer or board other than a state~~  
23 ~~officer or board fail to make the retirement and social~~  
24 ~~security contributions required herein, the Department of~~  
25 ~~Revenue shall deduct the amount owed by the officer or board~~  
26 ~~from the allocation accruing to the credit of the county~~  
27 ~~affected, or the Department of Revenue shall deduct the amount~~  
28 ~~owed from any other funds to be distributed by him or her to~~  
29 ~~the officer or board using the procedure he or she shall deem~~  
30 ~~most appropriate. The amounts so deducted shall remain in or~~  
31

1 ~~be transferred to account B of the Intangible Tax Trust Fund~~  
2 ~~for further distribution in accordance with this subsection.~~

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

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

20 Section 17. Section 122.351, Florida Statutes, is  
21 repealed.

22 Section 18. Paragraph (d) of subsection (6) of section  
23 212.20, Florida Statutes, as amended by section 92 of chapter  
24 2003-402, Laws of Florida, is amended to read:

25 212.20 Funds collected, disposition; additional powers  
26 of department; operational expense; refund of taxes  
27 adjudicated unconstitutionally collected.--

28 (6) Distribution of all proceeds under this chapter  
29 and s. 202.18(1)(b) and (2)(b) shall be as follows:  
30  
31

1 (d) The proceeds of all other taxes and fees imposed  
2 pursuant to this chapter or remitted pursuant to s.

3 202.18(1)(b) and (2)(b) shall be distributed as follows:

4 1. In any fiscal year, the greater of \$500 million,  
5 minus an amount equal to 4.6 percent of the proceeds of the  
6 taxes collected pursuant to chapter 201, or 5 percent of all  
7 other taxes and fees imposed pursuant to this chapter or  
8 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be  
9 deposited in monthly installments into the General Revenue  
10 Fund.

11 2. Two-tenths of one percent shall be transferred to  
12 the Ecosystem Management and Restoration Trust Fund to be used  
13 for water quality improvement and water restoration projects.

14 3. After the distribution under subparagraphs 1. and  
15 2., 8.814 percent of the amount remitted by a sales tax dealer  
16 located within a participating county pursuant to s. 218.61  
17 shall be transferred into the Local Government Half-cent Sales  
18 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to  
19 be transferred pursuant to this subparagraph to the Local  
20 Government Half-cent Sales Tax Clearing Trust Fund shall be  
21 reduced by 0.1 percent, and the department shall distribute  
22 this amount to the Public Employees Relations Commission Trust  
23 Fund less \$5,000 each month, which shall be added to the  
24 amount calculated in subparagraph 4. and distributed  
25 accordingly.

26 4. After the distribution under subparagraphs 1., 2.,  
27 and 3., 0.095 percent shall be transferred to the Local  
28 Government Half-cent Sales Tax Clearing Trust Fund and  
29 distributed pursuant to s. 218.65.

30 5. After the distributions under subparagraphs 1., 2.,  
31 3., and 4., 2.0440 percent of the available proceeds pursuant

1 to this paragraph shall be transferred monthly to the Revenue  
2 Sharing Trust Fund for Counties pursuant to s. 218.215.

3 6. After the distributions under subparagraphs 1., 2.,  
4 3., and 4., 1.3409 percent of the available proceeds pursuant  
5 to this paragraph shall be transferred monthly to the Revenue  
6 Sharing Trust Fund for Municipalities pursuant to s. 218.215.

7 If the total revenue to be distributed pursuant to this  
8 subparagraph is at least as great as the amount due from the  
9 Revenue Sharing Trust Fund for Municipalities and the former  
10 Municipal Financial Assistance Trust Fund in state fiscal year  
11 1999-2000, no municipality shall receive less than the amount  
12 due from the Revenue Sharing Trust Fund for Municipalities and  
13 the former Municipal Financial Assistance Trust Fund in state  
14 fiscal year 1999-2000. If the total proceeds to be distributed  
15 are less than the amount received in combination from the  
16 Revenue Sharing Trust Fund for Municipalities and the former  
17 Municipal Financial Assistance Trust Fund in state fiscal year  
18 1999-2000, each municipality shall receive an amount  
19 proportionate to the amount it was due in state fiscal year  
20 1999-2000.

21 7. Of the remaining proceeds:

22 a. In each fiscal year, the sum of \$29,915,500 shall  
23 be divided into as many equal parts as there are counties in  
24 the state, and one part shall be distributed to each county.  
25 The distribution among the several counties shall begin each  
26 fiscal year on or before January 5th and shall continue  
27 monthly for a total of 4 months. If a local or special law  
28 required that any moneys accruing to a county in fiscal year  
29 1999-2000 under the then-existing provisions of s. 550.135 be  
30 paid directly to the district school board, special district,  
31 or a municipal government, such payment shall continue until

1 such time that the local or special law is amended or  
2 repealed. The state covenants with holders of bonds or other  
3 instruments of indebtedness issued by local governments,  
4 special districts, or district school boards prior to July 1,  
5 2000, that it is not the intent of this subparagraph to  
6 adversely affect the rights of those holders or relieve local  
7 governments, special districts, or district school boards of  
8 the duty to meet their obligations as a result of previous  
9 pledges or assignments or trusts entered into which obligated  
10 funds received from the distribution to county governments  
11 under then-existing s. 550.135. This distribution specifically  
12 is in lieu of funds distributed under s. 550.135 prior to July  
13 1, 2000.

14         b. The department shall distribute \$166,667 monthly  
15 pursuant to s. 288.1162 to each applicant that has been  
16 certified as a "facility for a new professional sports  
17 franchise" or a "facility for a retained professional sports  
18 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
19 distributed monthly by the department to each applicant that  
20 has been certified as a "facility for a retained spring  
21 training franchise" pursuant to s. 288.1162; however, not more  
22 than \$208,335 may be distributed monthly in the aggregate to  
23 all certified facilities for a retained spring training  
24 franchise. Distributions shall begin 60 days following such  
25 certification and shall continue for not more than 30 years.  
26 Nothing contained in this paragraph shall be construed to  
27 allow an applicant certified pursuant to s. 288.1162 to  
28 receive more in distributions than actually expended by the  
29 applicant for the public purposes provided for in s.  
30 288.1162(6). However, a certified applicant is entitled to  
31 receive distributions up to the maximum amount allowable and

1 undistributed under this section for additional renovations  
2 and improvements to the facility for the franchise without  
3 additional certification.

4 c. Beginning 30 days after notice by the Office of  
5 Tourism, Trade, and Economic Development to the Department of  
6 Revenue that an applicant has been certified as the  
7 professional golf hall of fame pursuant to s. 288.1168 and is  
8 open to the public, \$166,667 shall be distributed monthly, for  
9 up to 300 months, to the applicant.

10 d. Beginning 30 days after notice by the Office of  
11 Tourism, Trade, and Economic Development to the Department of  
12 Revenue that the applicant has been certified as the  
13 International Game Fish Association World Center facility  
14 pursuant to s. 288.1169, and the facility is open to the  
15 public, \$83,333 shall be distributed monthly, for up to 168  
16 months, to the applicant. This distribution is subject to  
17 reduction pursuant to s. 288.1169. A lump sum payment of  
18 \$999,996 shall be made, after certification and before July 1,  
19 2000.

20 8. All other proceeds shall remain with the General  
21 Revenue Fund.

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

24 Section 20. Paragraphs (k), (o), and (x) of subsection  
25 (4) of section 215.20, Florida Statutes, are amended to read:

26 215.20 Certain income and certain trust funds to  
27 contribute to the General Revenue Fund.--

28 (4) The income of a revenue nature deposited in the  
29 following described trust funds, by whatever name designated,  
30 is that from which the appropriations authorized by subsection  
31 (3) shall be made:

- 1 (k) Within the Department of Financial Services:
- 2 1. The Agents ~~and Solicitors~~ County Tax Trust Fund.
- 3 2. The Insurance Regulatory Trust Fund.
- 4 3. The Special Disability Trust Fund.
- 5 4. The Workers' Compensation Administration Trust
- 6 Fund.
- 7 (o) Within the Department of Management Services:
- 8 1. The Administrative Trust Fund.
- 9 2. The Architects Incidental Trust Fund.
- 10 3. The Bureau of Aircraft Trust Fund.
- 11 4. The Florida Facilities Pool Working Capital Trust
- 12 Fund.
- 13 5. The Grants and Donations Trust Fund.
- 14 ~~6. The Motor Vehicle Operating Trust Fund.~~
- 15 6.7. The Police and Firefighters' Premium Tax Trust
- 16 Fund.
- 17 7.8. The Public Employees Relations Commission Trust
- 18 Fund.
- 19 8.9. The State Personnel System Trust Fund.
- 20 9.10. The Supervision Trust Fund.
- 21 10.11. The Working Capital Trust Fund.
- 22 (x) Within the Office of Financial Regulation of the
- 23 Financial Services Commission:
- 24 1. The Administrative Trust Fund.
- 25 2. The Anti-Fraud Trust Fund.
- 26 3. The Financial Institutions' Regulatory Trust Fund.
- 27 ~~4. The Mortgage Brokerage Guaranty Fund.~~
- 28 4.5. The Regulatory Trust Fund.
- 29
- 30 The enumeration of the foregoing moneys or trust funds shall
- 31 not prohibit the applicability thereto of s. 215.24 should the

1 Governor determine that for the reasons mentioned in s. 215.24  
2 the money or trust funds should be exempt herefrom, as it is  
3 the purpose of this law to exempt income from its force and  
4 effect when, by the operation of this law, federal matching  
5 funds or contributions or private grants to any trust fund  
6 would be lost to the state.

7 Section 21. Paragraph (b) of subsection (2) of section  
8 215.32, Florida Statutes, is amended to read:

9 215.32 State funds; segregation.--

10 (2) The source and use of each of these funds shall be  
11 as follows:

12 (b)1. The trust funds shall consist of moneys received  
13 by the state which under law or under trust agreement are  
14 segregated for a purpose authorized by law. The state agency  
15 or branch of state government receiving or collecting such  
16 moneys shall be responsible for their proper expenditure as  
17 provided by law. Upon the request of the state agency or  
18 branch of state government responsible for the administration  
19 of the trust fund, the Chief Financial Officer may establish  
20 accounts within the trust fund at a level considered necessary  
21 for proper accountability. Once an account is established  
22 within a trust fund, the Chief Financial Officer may authorize  
23 payment from that account only upon determining that there is  
24 sufficient cash and releases at the level of the account.

25 2. In addition to other trust funds created by law, to  
26 the extent possible, each agency shall use the following trust  
27 funds as described in this subparagraph for day-to-day  
28 operations:

29 a. Operations or operating trust fund, for use as a  
30 depository for funds to be used for program operations funded  
31 by program revenues, with the exception of administrative

1 activities when the operations or operating trust fund is a  
2 proprietary fund.

3 b. Operations and maintenance trust fund, for use as a  
4 depository for client services funded by third-party payors.

5 c. Administrative trust fund, for use as a depository  
6 for funds to be used for management activities that are  
7 departmental in nature and funded by indirect cost earnings  
8 and assessments against trust funds. Proprietary funds are  
9 excluded from the requirement of using an administrative trust  
10 fund.

11 d. Grants and donations trust fund, for use as a  
12 depository for funds to be used for allowable grant or donor  
13 agreement activities funded by restricted contractual revenue  
14 from private and public nonfederal sources.

15 e. Agency working capital trust fund, for use as a  
16 depository for funds to be used pursuant to s. 216.272.

17 f. Clearing funds trust fund, for use as a depository  
18 for funds to account for collections pending distribution to  
19 lawful recipients.

20 g. Federal grant trust fund, for use as a depository  
21 for funds to be used for allowable grant activities funded by  
22 restricted program revenues from federal sources.

23  
24 To the extent possible, each agency must adjust its internal  
25 accounting to use existing trust funds consistent with the  
26 requirements of this subparagraph. If an agency does not have  
27 trust funds listed in this subparagraph and cannot make such  
28 adjustment, the agency must recommend the creation of the  
29 necessary trust funds to the Legislature no later than the  
30 next scheduled review of the agency's trust funds pursuant to  
31 s. 215.3206.

1           ~~2. In order to maintain a minimum number of trust~~  
2 ~~funds in the State Treasury, each state agency or the judicial~~  
3 ~~branch may consolidate, if permitted under the terms and~~  
4 ~~conditions of their receipt, the trust funds administered by~~  
5 ~~it; provided, however, the agency or judicial branch employs~~  
6 ~~effectively a uniform system of accounts sufficient to~~  
7 ~~preserve the integrity of such trust funds; and provided,~~  
8 ~~further, that consolidation of trust funds is approved by the~~  
9 ~~Governor or the Chief Justice.~~

10           3. All such moneys are hereby appropriated to be  
11 expended in accordance with the law or trust agreement under  
12 which they were received, subject always to the provisions of  
13 chapter 216 relating to the appropriation of funds and to the  
14 applicable laws relating to the deposit or expenditure of  
15 moneys in the State Treasury.

16           4.a. Notwithstanding any provision of law restricting  
17 the use of trust funds to specific purposes, unappropriated  
18 cash balances from selected trust funds may be authorized by  
19 the Legislature for transfer to the Budget Stabilization Fund  
20 and Working Capital Fund in the General Appropriations Act.

21           b. This subparagraph does not apply to trust funds  
22 required by federal programs or mandates; trust funds  
23 established for bond covenants, indentures, or resolutions  
24 whose revenues are legally pledged by the state or public body  
25 to meet debt service or other financial requirements of any  
26 debt obligations of the state or any public body; the State  
27 Transportation Trust Fund; the trust fund containing the net  
28 annual proceeds from the Florida Education Lotteries; the  
29 Florida Retirement System Trust Fund; trust funds under the  
30 management of the Board of Regents, where such trust funds are  
31 for auxiliary enterprises, self-insurance, and contracts,

1 grants, and donations, as those terms are defined by general  
 2 law; trust funds that serve as clearing funds or accounts for  
 3 the Chief Financial Officer or state agencies; trust funds  
 4 that account for assets held by the state in a trustee  
 5 capacity as an agent or fiduciary for individuals, private  
 6 organizations, or other governmental units; and other trust  
 7 funds authorized by the State Constitution.

8 Section 22. Subsections (12), (13), (14), (15), and  
 9 (16) of section 253.03, Florida Statutes, are amended to read:

10 253.03 Board of trustees to administer state lands;  
 11 lands enumerated.--

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

16 (12)~~(13)~~ The Board of Trustees of the Internal  
 17 Improvement Trust Fund is hereby authorized to administer,  
 18 manage, control, conserve, protect, and sell all real property  
 19 forfeited to the state pursuant to ss. 895.01-895.09 or  
 20 acquired by the state pursuant to s. 607.0505 or s. 620.192.  
 21 The board is directed to immediately determine the value of  
 22 all such property and shall ascertain whether the property is  
 23 in any way encumbered. If the board determines that it is in  
 24 the best interest of the state to do so, funds from the  
 25 Internal Improvement ~~Forfeited Property~~ Trust Fund may be used  
 26 to satisfy any such encumbrances. If forfeited property  
 27 ~~receipts are not the Forfeited Property Trust Fund does not~~  
 28 ~~contain a balance~~ sufficient to satisfy encumbrances on the  
 29 property and expenses permitted under this section, funds from  
 30 the Land Acquisition Trust Fund may be used to satisfy any  
 31 such encumbrances and expenses. All property acquired by the

1 board pursuant to s. 607.0505, s. 620.192, or ss.  
2 895.01-895.09 shall be sold as soon as commercially feasible  
3 unless the Attorney General recommends and the board  
4 determines that retention of the property in public ownership  
5 would effectuate one or more of the following policies of  
6 statewide significance: protection or enhancement of  
7 floodplains, marshes, estuaries, lakes, rivers, wilderness  
8 areas, wildlife areas, wildlife habitat, or other  
9 environmentally sensitive natural areas or ecosystems; or  
10 preservation of significant archaeological or historical sites  
11 identified by the Secretary of State. In such event the  
12 property shall remain in the ownership of the board, to be  
13 controlled, managed, and disposed of in accordance with this  
14 chapter, and the Internal Improvement ~~Forfeited Property~~ Trust  
15 Fund shall be reimbursed from the Land Acquisition Trust Fund,  
16 or other appropriate fund designated by the board, for any  
17 funds expended from the Internal Improvement ~~Forfeited~~  
18 ~~Property~~ Trust Fund pursuant to this subsection in regard to  
19 such property. Upon the recommendation of the Attorney  
20 General, the board may reimburse the investigative agency for  
21 its investigative expenses, costs, and attorneys' fees, and  
22 may reimburse law enforcement agencies for actual expenses  
23 incurred in conducting investigations leading to the  
24 forfeiture of such property from funds deposited in the  
25 Internal Improvement ~~Forfeited Property~~ Trust Fund of the  
26 Department of Environmental Protection. The proceeds of the  
27 sale of property acquired under s. 607.0505, s. 620.192, or  
28 ss. 895.01-895.09 shall be distributed as follows:  
29 (a) After satisfaction of any valid claims arising  
30 under the provisions of s. 895.09(1)(a) or (b), any moneys  
31 used to satisfy encumbrances and expended as costs of

1 administration, appraisal, management, conservation,  
2 protection, sale, and real estate sales services and any  
3 interest earnings lost to the Land Acquisition Trust Fund as  
4 of a date certified by the Department of Environmental  
5 Protection shall be replaced first in the Land Acquisition  
6 Trust Fund, if those funds were used, and then in the Internal  
7 Improvement Forfeited Property Trust Fund; and

8 (b) The remainder shall be distributed as set forth in  
9 s. 895.09.

10 ~~(13)~~~~(14)~~ For applications not reviewed pursuant to s.  
11 373.427, the department must review applications for the use  
12 of state-owned submerged lands, including a purchase, lease,  
13 easement, disclaimer, or other consent to use such lands and  
14 must request submittal of all additional information necessary  
15 to process the application. Within 30 days after receipt of  
16 the additional information, the department must review the  
17 information submitted and may request only that information  
18 needed to clarify the additional information, to process the  
19 appropriate form of approval indicated by the additional  
20 information, or to answer those questions raised by, or  
21 directly related to, the additional information. An  
22 application for the authority to use state-owned submerged  
23 land must be approved, denied, or submitted to the board of  
24 trustees for approval or denial within 90 days after receipt  
25 of the original application or the last item of timely  
26 requested additional information. This time is tolled by any  
27 notice requirements of s. 253.115 or any hearing held under  
28 ss. 120.569 and 120.57. If the review of the application is  
29 not completed within the 90-day period, the department must  
30 report quarterly to the board the reasons for the failure to  
31 complete the report and provide an estimated date by which the

1 application will be approved or denied. Failure to comply with  
 2 these time periods shall not result in approval by default.

3 ~~(14)(15)~~ Where necessary to establish a price for the  
 4 sale or other disposition of state lands, including leases or  
 5 easements, the Division of State Lands may utilize appropriate  
 6 appraiser selection and contracting procedures established  
 7 under s. 253.025. The board of trustees may adopt rules to  
 8 implement this subsection.

9 ~~(15)(16)~~ The Board of Trustees of the Internal  
 10 Improvement Trust Fund, and the state through its agencies,  
 11 may not control, regulate, permit, or charge for any severed  
 12 materials which are removed from the area adjacent to an  
 13 intake or discharge structure pursuant to an exemption  
 14 authorized in s. 403.813(2)(f) and (r).

15 Section 23. Subsections (6) and (7) of section  
 16 287.064, Florida Statutes, as amended by section 10 of chapter  
 17 2003-399, Laws of Florida, are amended to read:

18 287.064 Consolidated financing of deferred-payment  
 19 purchases.--

20 (6) ~~There is created the Consolidated Payment Trust~~  
 21 ~~Fund in the Chief Financial Officer's office for the purpose~~  
 22 ~~of implementing the provisions of this act.~~ All funds debited  
 23 from each agency and each community college pursuant to the  
 24 provisions of this section may be deposited in the trust fund  
 25 and shall be used to meet the financial obligations incurred  
 26 pursuant to this act. Any income from the investment of funds  
 27 may be used to fund administrative costs associated with this  
 28 program.

29 (7) The Chief Financial Officer may borrow sufficient  
 30 amounts from trust funds to pay issuance expenses for the  
 31 purposes of administering this section. Such amounts shall be

1 subject to approval of the Executive Office of the Governor  
2 and subject to the notice, review, and objection procedures of  
3 s. 216.177. ~~The amounts approved pursuant to this subsection~~  
4 ~~are hereby appropriated for transfer to the Consolidated~~  
5 ~~Payment Trust Fund and appropriated from the Consolidated~~  
6 ~~Payment Trust Fund to pay issuance expenses.~~ Amounts loaned  
7 shall be repaid as soon as practicable not to exceed the  
8 length of time obligations are issued to establish the master  
9 equipment financing agreement.

10 Section 24. Section 440.501, Florida Statutes, is  
11 repealed.

12 Section 25. Section 450.155, Florida Statutes, is  
13 amended to read:

14 450.155 Funding of the Child Labor Law program Trust  
15 Fund.--

16 (1) ~~There is created in the State Treasury an account~~  
17 ~~to be known as the Child Labor Law program Trust Fund. Subject~~  
18 ~~to such appropriations made by as the Legislature shall be~~  
19 ~~used may make therefor from time to time, disbursements from~~  
20 ~~this account may be made by the division, subject to the~~  
21 ~~approval of the department, in order to carry out the proper~~  
22 ~~responsibilities of administering the Child Labor Law, to~~  
23 ~~protect the working youth of the state, and to provide~~  
24 ~~education about the Child Labor Law to employers, public~~  
25 ~~school employees, the general public, and working youth. The~~  
26 ~~Child Labor Law Trust Fund and the moneys deposited therein~~  
27 ~~shall be under the direct supervision and control of the~~  
28 ~~department, and such moneys may be disbursed by the Chief~~  
29 ~~Financial Officer from time to time as determined by the~~  
30 ~~department.~~

1           (2) Moneys for the administration of the child labor  
 2 program shall be transferred to the Professional Regulation  
 3 Trust Fund from the Workers' Compensation Administration Trust  
 4 Fund of the Department of Financial Services pursuant to  
 5 nonoperating transfers. Notwithstanding the provisions of s.  
 6 216.292, the Child Labor Law Trust Fund shall not be available  
 7 for transfer for any purposes other than those provided for in  
 8 this section.

9           Section 26. Section 450.165, Florida Statutes, is  
 10 created to read:

11           450.165 Child labor law and farm labor accounts.--The  
 12 department shall maintain separate accounts in the  
 13 Professional Regulation Trust Fund for child labor law  
 14 enforcement and administration activities and for farm labor  
 15 registration activities. The department shall account for the  
 16 expenditure of moneys received from the Workers' Compensation  
 17 Administration Trust Fund of the Department of Financial  
 18 Services. To the maximum extent possible, the department shall  
 19 directly charge all expenses to the appropriate account.

20           Section 27. Subsection (7) of section 450.30, Florida  
 21 Statutes, is amended to read:

22           450.30 Requirement of certificate of registration;  
 23 education and examination program.--

24           (7) The department shall charge each applicant a \$35  
 25 fee for the education and examination program. Such fees shall  
 26 be deposited in the Professional Regulation Crew Chief  
 27 Registration Trust Fund.

28           Section 28. Paragraph (c) of subsection (1) of section  
 29 450.31, Florida Statutes, is amended to read:

30           450.31 Issuance, revocation, and suspension of, and  
 31 refusal to issue or renew, certificate of registration.--

1           (1) The department shall not issue to any person a  
2 certificate of registration as a farm labor contractor, nor  
3 shall it renew such certificate, until:

4           (c) Such person pays to the department, in cash,  
5 certified check, or money order, a nonrefundable application  
6 fee of \$75. Fees collected by the department under this  
7 subsection shall be deposited in the State Treasury into the  
8 Professional Regulation Crew Chief Registration Trust Fund,  
9 ~~which is hereby created, and shall be utilized for~~  
10 ~~administration of this part.~~

11           Section 29. Section 494.0017, Florida Statutes, is  
12 amended to read:

13           494.0017 Regulatory Trust Mortgage Brokerage Guaranty  
14 Fund.--

15           (1) The office shall ~~make transfers from the~~  
16 ~~Regulatory Trust Fund to the Mortgage Brokerage Guaranty Fund~~  
17 ~~to~~ pay valid claims arising under former ss. 494.042, 494.043,  
18 and 494.044, as provided in former s. 494.00171 from the  
19 Regulatory Trust Fund.

20           ~~(2) Any money paid to the Mortgage Brokerage Guaranty~~  
21 ~~Fund in excess of any liability to claimants against the~~  
22 ~~Mortgage Brokerage Guaranty Fund shall be transferred to the~~  
23 ~~Regulatory Trust Fund.~~

24           ~~(2)(3)~~ Funds from the Regulatory Trust ~~The Mortgage~~  
25 ~~Brokerage Guaranty~~ Fund shall be disbursed as provided in  
26 former s. 494.044, upon approval by the office, to any party  
27 to a mortgage financing transaction who:

28           (a) Is adjudged by a court of competent jurisdiction  
29 of this state to have suffered monetary damages as a result of  
30 any violation of chapter 494 in effect prior to October 1,  
31 1991, committed by a licensee or registrant;

1 (b) Has filed a claim for recovery prior to January 1,  
2 1992; and

3 (c) Has suffered monetary damages as a result of an  
4 act occurring prior to October 1, 1991.

5 ~~(3)(4)~~ Notwithstanding s. 215.965, the office may  
6 disburse funds to a court or court-appointed person for  
7 distribution, if the conditions precedent for recovery exist  
8 and the distribution would be the fairest and most equitable  
9 manner of distributing the funds.

10 Section 30. Paragraph (d) of subsection (2) of section  
11 494.0041, Florida Statutes, is amended to read:

12 494.0041 Administrative penalties and fines; license  
13 violations.--

14 (2) Each of the following acts constitutes a ground  
15 for which the disciplinary actions specified in subsection (1)  
16 may be taken:

17 (d) Disbursement, or an act which has caused or will  
18 cause disbursement, to any person in any amount from the  
19 Regulatory Trust ~~Mortgage Brokerage Guaranty~~ Fund, the  
20 Securities Guaranty Fund, or the Florida Real Estate Recovery  
21 Fund, regardless of any repayment or restitution to the  
22 disbursed fund by the licensee or any person acting on behalf  
23 of the licensee or registrant.

24 Section 31. Paragraph (d) of subsection (2) of section  
25 494.0072, Florida Statutes, is amended to read:

26 494.0072 Administrative penalties and fines; license  
27 violations.--

28 (2) Each of the following acts constitutes a ground  
29 for which the disciplinary actions specified in subsection (1)  
30 may be taken:

31

1 (d) Disbursement, or an act which has caused or will  
 2 cause disbursement, to any person in any amount from the  
 3 ~~Regulatory Trust Mortgage Brokerage Guaranty~~ Fund, the  
 4 Securities Guaranty Fund, or the Florida Real Estate Recovery  
 5 Fund, regardless of any repayment or restitution to the  
 6 disbursed fund by the licensee or any person acting on behalf  
 7 of the licensee.

8 Section 32. Subsection (1) of section 501.2101,  
 9 Florida Statutes, is amended to read:

10 501.2101 Enforcing authorities; moneys received in  
 11 certain proceedings.--

12 (1) Any moneys received by an enforcing authority for  
 13 attorney's fees and costs of investigation or litigation in  
 14 proceedings brought under the provisions of s. 501.207, s.  
 15 501.208, or s. 501.211 shall be deposited as received in the  
 16 Legal Affairs Revolving Trust Fund if the action is brought by  
 17 the Department of Legal Affairs, and in the Consumer Frauds  
 18 Trust Fund of the Justice Administrative Commission if the  
 19 action is brought by a state attorney in the State Treasury.

20 Section 33. Section 569.205, Florida Statutes, as  
 21 amended by section 734 of chapter 2003-261, Laws of Florida,  
 22 is repealed.

23 Section 34. Subsections (1) and (2) of section 650.04,  
 24 Florida Statutes, are amended to read:

25 650.04 Contributions by state employees.--

26 (1) Every employee of the state whose services are  
 27 covered by an agreement entered into under s. 650.03 shall be  
 28 required to pay for the period of such coverage, ~~into the~~  
 29 ~~Social Security Contribution Trust Fund established by s.~~  
 30 ~~650.06,~~ contributions, with respect to wages as defined in s.  
 31 650.02, equal to the amount of the employee tax which would be

1 imposed by the Federal Insurance Contributions Act if such  
2 services constituted employment within the meaning of that  
3 act. Such liability shall arise in consideration of the  
4 employee's retention in the service of the state, or the  
5 employee's entry upon such service, after the enactment of  
6 this chapter.

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

14 Section 35. Section 650.05, Florida Statutes, is  
15 amended to read:

16 650.05 Plans for coverage of employees of political  
17 subdivisions.--

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

28 (a) It is in conformity with the requirements of the  
29 Social Security Act and with the agreement entered into under  
30 s. 650.03;

31

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

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

12 (d) It provides for such methods of administration of  
13 the plan by the political subdivision as are found by the  
14 state agency to be necessary for the proper and efficient  
15 administration of the plan;

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

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

31

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

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

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

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

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

30           (4)(6)(a) Notwithstanding any other provision of this  
31 chapter, effective January 1, 1972, all state political

1 subdivisions receiving financial aid that provide social  
2 security coverage for their employees pursuant to the  
3 provisions of this chapter and the provisions of the various  
4 retirement systems as authorized by law shall, in addition to  
5 other purposes, utilize all grants-in-aid and other revenue  
6 received from the state to pay the employer's share of social  
7 security cost.

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

16 Section 36. Section 650.06, Florida Statutes, as  
17 amended by section 1661 of chapter 2003-261, Laws of Florida,  
18 is repealed.

19 Section 37. Paragraph (c) of subsection (1) and  
20 paragraphs (a) and (e) of subsection (2) of section 895.09,  
21 Florida Statutes, are amended to read:

22 895.09 Disposition of funds obtained through  
23 forfeiture proceedings.--

24 (1) A court entering a judgment of forfeiture in a  
25 proceeding brought pursuant to s. 895.05 shall retain  
26 jurisdiction to direct the distribution of any cash or of any  
27 cash proceeds realized from the forfeiture and disposition of  
28 the property. The court shall direct the distribution of the  
29 funds in the following order of priority:

30 (c) Any claim by the Board of Trustees of the Internal  
31 Improvement Trust Fund on behalf of the Internal Improvement

1 ~~Forfeited Property~~ Trust Fund or the Land Acquisition Trust  
2 Fund pursuant to s. 253.03(13), not including administrative  
3 costs of the Department of Environmental Protection previously  
4 paid directly from the Internal Improvement ~~Forfeited Property~~  
5 Trust Fund in accordance with legislative appropriation.

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

1 effort and contribution of the agencies to the investigation  
2 and forfeiture action, make a pro rata apportionment among  
3 such investigating law enforcement agencies of the funds  
4 available for distribution to the investigating agencies as  
5 provided in this section.

6 (e) On a quarterly basis, any excess funds from  
7 forfeited property receipts, including interest, over \$1  
8 million deposited in the Internal Improvement Forfeited  
9 ~~Property~~ Trust Fund of the Department of Environmental  
10 Protection in accordance with paragraph (a) shall be deposited  
11 in the Substance Abuse Trust Fund of the Department of  
12 Children and Family Services.

13 Section 38. Paragraph (b) of subsection (5) of section  
14 932.7055, Florida Statutes, is amended to read:

15 932.7055 Disposition of liens and forfeited  
16 property.--

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

20 (b) The Department of Environmental Protection, the  
21 proceeds accrued pursuant to the provisions of the Florida  
22 Contraband Forfeiture Act shall be deposited into the Internal  
23 Improvement Forfeited Property Trust Fund ~~or into the~~  
24 ~~department's Federal Law Enforcement Trust Fund as provided in~~  
25 ~~s. 20.2553, as applicable.~~

26 Section 39. This act shall take effect July 1, 2004.  
27  
28  
29  
30  
31