

By Senator Fasano

11-987-05

1 A bill to be entitled

2 An act relating to the taxation of alcoholic

3 beverages; amending s. 561.121, F.S.; deleting

4 provisions crediting specified taxes on

5 alcoholic beverages to accounts funding

6 substance abuse programs for children and

7 adolescents; terminating the Children and

8 Adolescence Substance Abuse Trust Fund within

9 the Department of Children and Family Services;

10 providing for disposition of balances in and

11 revenues of such trust funds; amending s.

12 215.20, F.S.; conforming provisions to the

13 repeal of the trust fund; repealing s.

14 561.501(1), F.S., relating to a surcharge on

15 alcoholic beverages sold for consumption on the

16 premises; repealing 561.501, F.S., relating to

17 the collection of the alcoholic beverage

18 surcharge; repealing 561.121(4), F.S.;

19 conforming provisions to the repeal of the

20 alcoholic beverages surcharges; providing

21 effective dates.

22

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

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25 Section 1. Subsection (4) of section 561.121, Florida

26 Statutes, is amended to read:

27 561.121 Deposit of revenue.--

28 (4)~~(a)~~ State funds collected pursuant to s. 561.501

29 shall be paid into the State Treasury and credited to the

30 General Revenue Fund. ~~following accounts:~~

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1 ~~1. Twenty seven and two tenths percent of the~~
2 ~~surcharge on the sale of alcoholic beverages for consumption~~
3 ~~on premises shall be transferred to the Children and~~
4 ~~Adolescents Substance Abuse Trust Fund, which shall remain~~
5 ~~with the Department of Children and Family Services for the~~
6 ~~purpose of funding programs directed at reducing and~~
7 ~~eliminating substance abuse problems among children and~~
8 ~~adolescents.~~

9 ~~2. The remainder of collections shall be credited to~~
10 ~~the General Revenue Fund.~~

11 ~~(b) For the 2004 2005 state fiscal year only, and~~
12 ~~notwithstanding the provisions of subparagraph (a)1., moneys~~
13 ~~in the Children and Adolescents Substance Abuse Trust Fund may~~
14 ~~also be used for the purpose of funding programs directed at~~
15 ~~reducing and eliminating substance abuse problems among~~
16 ~~adults. This paragraph expires July 1, 2005.~~

17 Section 2. (1) The Children and Adolescents Substance
18 Abuse Trust Fund within the Department of Children and Family
19 Services is terminated. The current balance remaining in the
20 trust fund shall be transferred to the Alcohol, Drug Abuse,
21 and Mental Health Trust Fund in the department.

22 (2) The Department of Children and Family Services
23 shall pay any outstanding debts and obligations of the
24 terminated fund as soon as practicable, and the Chief
25 Financial Officer shall close out and remove the terminated
26 fund from the various state accounting systems using generally
27 accepted accounting principles concerning warrants
28 outstanding, assets, and liabilities.

29 Section 3. Paragraph (e) of subsection (4) of section
30 215.20, Florida Statutes, is amended to read:
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1 215.20 Certain income and certain trust funds to
2 contribute to the General Revenue Fund.--

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

7 (e) Within the Department of Children and Family
8 Services:

- 9 1. The Administrative Trust Fund.
10 2. The Child Welfare Training Trust Fund.
11 ~~3. The Children and Adolescents Substance Abuse Trust~~
12 ~~Fund.~~
13 ~~3.4.~~ The Domestic Violence Trust Fund.
14 ~~4.5.~~ The Grants and Donations Trust Fund.
15 ~~5.6.~~ The Operations and Maintenance Trust Fund.

16
17 The enumeration of the foregoing moneys or trust funds shall
18 not prohibit the applicability thereto of s. 215.24 should the
19 Governor determine that for the reasons mentioned in s. 215.24
20 the money or trust funds should be exempt herefrom, as it is
21 the purpose of this law to exempt income from its force and
22 effect when, by the operation of this law, federal matching
23 funds or contributions or private grants to any trust fund
24 would be lost to the state.

25 Section 4. Subsection (1) of section 561.501, Florida
26 Statutes, is repealed.

27 Section 5. Effective July 1, 2006, section 561.501,
28 Florida Statutes, as amended by this act, is repealed.

29 Section 6. Effective July 1, 2006, subsection (4) of
30 section 561.121, Florida Statutes, as amended by this act, is
31 repealed.

1 Section 7. Except as otherwise expressly provided in
2 this act, this act shall take effect July 1, 2005.

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5 SENATE SUMMARY

6 Deletes provisions relating to the crediting of specified
7 taxes on alcoholic beverages to the funding of substance
8 abuse programs for children and adolescents. Terminates
9 the Children and Adolescents Substance Abuse Trust Fund.
10 Repeals a surcharge on alcoholic beverages sold for
11 consumption on the premises.
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