Florida Senate - 2006

By Senator Fasano

11-929-06

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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	<pre>surcharge; repealing 561.121(4), F.S.;</pre>
19	conforming provisions to the repeal of the
20	alcoholic beverages surcharges; providing
21	effective dates.
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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	<u>General Revenue Fund.</u> following accounts:
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SB 1292

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CODING: Words stricken are deletions; words <u>underlined</u> are additions.

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1 1. Twenty seven and two tenths percent of the 2 surcharge on the sale of alcoholic beverages for consumption on premises shall be transferred to the Children and 3 4 Adolescents Substance Abuse Trust Fund, which shall remain with the Department of Children and Family Services for the 5 6 purpose of funding programs directed at reducing and 7 eliminating substance abuse problems among children and 8 adolescents. 2. The remainder of collections shall be credited to 9 10 the General Revenue Fund. (b) For the 2004 2005 state fiscal year only, and 11 12 notwithstanding the provisions of subparagraph (a)1., moneys 13 in the Children and Adolescents Substance Abuse Trust Fund may also be used for the purpose of funding programs directed at 14 reducing and eliminating substance abuse problems among 15 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 Services is terminated. The current balance remaining in the 19 trust fund shall be transferred to the Alcohol, Drug Abuse, 20 21 and Mental Health Trust Fund in the department. (2) The Department of Children and Family Services 22 23 shall pay any outstanding debts and obligations of the terminated fund as soon as practicable, and the Chief 2.4 Financial Officer shall close out and remove the terminated 25 fund from the various state accounting systems using generally 26 27 accepted accounting principles concerning warrants 2.8 outstanding, assets, and liabilities. Section 3. Paragraph (e) of subsection (4) of section 29 30 215.20, Florida Statutes, is amended to read: 31

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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, is that from which the appropriations authorized by subsection 5 6 (3) shall be made: 7 (e) Within the Department of Children and Family Services: 8 9 1. The Administrative Trust Fund. 10 2. The Child Welfare Training Trust Fund. 3. The Children and Adolescents Substance Abuse Trust 11 12 Fund. 13 3.4. The Domestic Violence Trust Fund. 4.5. The Grants and Donations Trust Fund. 14 5.6. The Operations and Maintenance Trust Fund. 15 16 17 The enumeration of the foregoing moneys or trust funds shall not prohibit the applicability thereto of s. 215.24 should the 18 Governor determine that for the reasons mentioned in s. 215.24 19 the money or trust funds should be exempt herefrom, as it is 20 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 would be lost to the state. 2.4 Section 4. Subsection (1) of section 561.501, Florida 25 Statutes, is repealed. 26 27 Section 5. Effective July 1, 2007, section 561.501, 2.8 Florida Statutes, as amended by this act, is repealed. Section 6. Effective July 1, 2007, subsection (4) of 29 30 section 561.121, Florida Statutes, as amended by this act, is repealed. 31

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1	Section 7. Except as otherwise expressly provided in
2	this act, this act shall take effect July 1, 2006.
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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 abuse programs for children and adolescents. Terminates
8	the Children and Adolescents Substance Abuse Trust Fund. Repeals a surcharge on alcoholic beverages sold for
9	consumption on the premises.
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