



1           (4)~~(a)~~ State funds collected pursuant to s. 561.501  
2 shall be paid into the State Treasury and credited to the  
3 General Revenue Fund. ~~following accounts:~~

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

12           2. ~~The remainder of collections shall be credited to~~  
13 ~~the General Revenue Fund.~~

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

20           Section 2. Effective July 1, 2007, subsection (4) of  
21 section 561.121, Florida Statutes, as amended by this act, is  
22 amended to read:

23           561.121 Deposit of revenue.--

24           ~~(4) State funds collected pursuant to s. 561.501 shall~~  
25 ~~be paid into the State Treasury and credited to the General~~  
26 ~~Revenue Fund.~~

27           Section 3. (1) The Children and Adolescents Substance  
28 Abuse Trust Fund within the Department of Children and Family  
29 Services, FLAIR number 60-2-088, is terminated.

1           (2) The current balance remaining in and all revenues  
2 of the trust fund shall be transferred to the General Revenue  
3 Fund.

4           (3) The Department of Children and Family Services  
5 shall pay any outstanding debts and obligations of the  
6 terminated fund as soon as practicable, and the Chief  
7 Financial Officer shall close out and remove the terminated  
8 fund from the various state accounting systems using generally  
9 accepted accounting principles concerning warrants  
10 outstanding, assets, and liabilities.

11           Section 4. Paragraph (e) of subsection (4) of section  
12 215.20, Florida Statutes, is amended to read:

13           215.20 Certain income and certain trust funds to  
14 contribute to the General Revenue Fund.--

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

19           (e) Within the Department of Children and Family  
20 Services:

- 21           1. The Administrative Trust Fund.
- 22           2. The Child Welfare Training Trust Fund.
- 23           ~~3. The Children and Adolescents Substance Abuse Trust~~  
24 ~~Fund.~~
- 25           3.4. The Domestic Violence Trust Fund.
- 26           4.5. The Grants and Donations Trust Fund.
- 27           5.6. The Operations and Maintenance Trust Fund.

28  
29 The enumeration of the foregoing moneys or trust funds shall  
30 not prohibit the applicability thereto of s. 215.24 should the  
31 Governor determine that for the reasons mentioned in s. 215.24

1 | the money or trust funds should be exempt herefrom, as it is  
2 | the purpose of this law to exempt income from its force and  
3 | effect when, by the operation of this law, federal matching  
4 | funds or contributions or private grants to any trust fund  
5 | would be lost to the state.

6 |         Section 5. Section 561.501, Florida Statutes, is  
7 | amended to read:

8 |             561.501 Surcharge on sale of alcoholic beverages for  
9 | consumption on the premises; penalty.--

10 |             ~~(1) Notwithstanding s. 561.50 or any other provision~~  
11 | ~~of the Beverage Law, a surcharge of 3.34 cents is imposed upon~~  
12 | ~~each ounce of liquor and each 4 ounces of wine, a surcharge of~~  
13 | ~~2 cents is imposed on each 12 ounces of cider, and a surcharge~~  
14 | ~~of 1.34 cents is imposed on each 12 ounces of beer sold at~~  
15 | ~~retail for consumption on premises licensed by the division as~~  
16 | ~~an alcoholic beverage vendor. However, the surcharges imposed~~  
17 | ~~under this subsection need not be paid upon such beverages~~  
18 | ~~when they are sold by an organization that is licensed by the~~  
19 | ~~division under s. 561.422 or s. 565.02(4) as an alcoholic~~  
20 | ~~beverage vendor and that is determined by the Internal Revenue~~  
21 | ~~Service to be currently exempt from federal income tax under~~  
22 | ~~s. 501(c)(3), (4), (5), (6), (7), (8), or (19) of the Internal~~  
23 | ~~Revenue Code of 1986, as amended.~~

24 |             (1)(2) The vendor shall report and remit payments to  
25 | the division each month by the 15th of the month following the  
26 | month in which the surcharges are imposed. For purposes of  
27 | compensating the retailer for the keeping of prescribed  
28 | records and the proper accounting and remitting of surcharges  
29 | imposed under this section, the retailer shall be allowed to  
30 | deduct from the payment due the state 1 percent of the amount  
31 | of the surcharge due. Retail records shall be kept on the

1 quantities of all liquor, wine, and beer purchased,  
2 inventories, and sales. However, a collection allowance is not  
3 allowed on any collections that are not timely remitted. If by  
4 the 20th of the month following the month in which the  
5 surcharges are imposed, reports and remittances are not made,  
6 the division shall assess a late penalty in the amount of 10  
7 percent of the amount due per month for each 30 days, or  
8 fraction thereof, after the 20th of the month, not to exceed a  
9 total penalty of 50 percent, in the aggregate, of any unpaid  
10 surcharges. The division shall establish, by rule, the  
11 required reporting, collection, and accounting procedures.  
12 Records must be maintained for 3 years. Failure to accurately  
13 and timely remit surcharges imposed under this section is a  
14 violation of the Beverage Law.

15 (2)~~(3)~~(a) The division may compromise a taxpayer's  
16 liability for the surcharge imposed by this section upon the  
17 grounds of doubt as to liability for or collectibility of such  
18 tax. A taxpayer's liability for penalties as prescribed by  
19 this section may be settled or compromised if the division  
20 finds that the noncompliance is due to reasonable cause and  
21 not to willful negligence, willful neglect, or fraud. The  
22 division shall maintain records of all compromises, and the  
23 records must state the basis for the compromise.

24 (b) The division may enter into agreements for  
25 scheduling payments of taxes, interest, and penalties  
26 prescribed in this section.

27 (c) The division shall establish by rule guidelines  
28 and procedures for administering this section.

29 (3)~~(4)~~ If any vendor fails to remit the surcharge, or  
30 any portion thereof, by the 20th of the month following the  
31 month in which the surcharges are imposed, there shall be

1 added to the amount due interest at the rate of 1 percent per  
2 month of the amount due from the date due until paid. Interest  
3 on the delinquent tax shall be calculated beginning on the  
4 21st day of the month following the month for which the  
5 surcharge is due.

6 ~~(4)(5)~~ All penalties and interest imposed by this  
7 section are payable to and collectible by the division in the  
8 same manner as if they were a part of the tax imposed. The  
9 division may settle or compromise any such interest or penalty  
10 under paragraph ~~(2)(a)(3)(a)~~.

11 Section 6. Section 561.025, Florida Statutes, is  
12 amended to read:

13 561.025 Alcoholic Beverage and Tobacco Trust  
14 Fund.--There is created within the State Treasury the  
15 Alcoholic Beverage and Tobacco Trust Fund. All funds collected  
16 by the division under ss. 210.15, 210.40, or under s. 569.003  
17 and the Beverage Law with the exception of state funds  
18 collected pursuant to ss. ~~561.501~~, 563.05, 564.06, and 565.12  
19 shall be deposited in the State Treasury to the credit of the  
20 trust fund, notwithstanding any other provision of law to the  
21 contrary. Moneys deposited to the credit of the trust fund  
22 shall be used to operate the division and to provide a  
23 proportionate share of the operation of the office of the  
24 secretary and the Division of Administration of the Department  
25 of Business and Professional Regulation; except that:

26 (1) The revenue transfer provisions of ss. 561.32 and  
27 561.342(1) and (2) shall continue in full force and effect,  
28 and the division shall cause such revenue to be returned to  
29 the municipality or county in the manner provided for in s.  
30 561.32 or s. 561.342(1) and (2); and  
31

1           (2) Ten percent of the revenues derived from retail  
2 tobacco products dealer permit fees collected under s. 569.003  
3 shall be transferred to the Department of Education to provide  
4 for teacher training and for research and evaluation to reduce  
5 and prevent the use of tobacco products by children.

6           Section 7. Effective July 1, 2007, section 561.501,  
7 Florida Statutes, is repealed.

8           Section 8. The sum of \$11,298,205 is appropriated from  
9 the General Revenue Fund to the Department of Children and  
10 Family Services for purposes of reducing or eliminating  
11 substance abuse in children and adolescents.

12           Section 9. Except as otherwise expressly provided in  
13 this act, this act shall take effect July 1, 2006.

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15                           STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
16   COMMITTEE SUBSTITUTE FOR  
17   Senate Bill 1292

18 The CS references the Florida Accounting Information Resource  
19 System (FLAIR) accounting number 60-2-088 for the terminated  
20 Children and Adolescents Substance Abuse Trust Fund with the  
Department of Children and Family Services.

21 The CS transfers the balance of the trust fund to the General  
22 Revenue Fund rather than the Alcohol, Drug Abuse, and Mental  
Health Trust Fund in the department.

23 The CS amends s. 561.501, F.S., to correct a cross reference.  
It also amends s. 561.025, F.S., to correct a cross reference.

24 The CS appropriates \$11,289,205 from the General Revenue Fund  
25 to the Department of Children and Family Services for purposes  
26 of reducing or eliminating substance abuse in children and  
27 adolescents.  
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