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Proposed Committee Substitute by the Policy and Steering
Committee on Ways and Means

A bill to be entitled

An act relating to the service charge on income of trust funds; amending s. 215.20, F.S.; increasing the service charge on income of a revenue nature deposited into certain trust funds; applying the increased service charge to service charges deposited into the General Revenue Fund on or after a certain date; deleting provisions providing a reduced service charge on the income of certain trust funds; amending s. 527.23, F.S.; increasing surcharge on income of a trust fund for income relating to marketing orders; amending s. 570.20, F.S.; increasing the service charge on income to the General Inspection Trust Fund of the Department of Agriculture and Consumer Services; amending s. 601.15, F.S.; increasing the service charge on income to the Florida Citrus Advertising Trust Fund; providing an effective date.

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

Section 1. Section 215.20, Florida Statutes, is amended to read:

215.20 Certain income and certain trust funds to contribute to the General Revenue Fund.—

(1) A service charge of 8 7 percent, representing the estimated pro rata share of the cost of general government paid from the General Revenue Fund, is hereby appropriated from all



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28 income of a revenue nature deposited in all trust funds except
29 those enumerated in s. 215.22. Income of a revenue nature shall
30 include all earnings received or credited by such trust funds,
31 including the interest or benefit received from the investment
32 of the principal of such trust funds as may be permitted by law.
33 The service charge applies to service charges deposited into the
34 General Revenue Fund on or after July 1, 2009. This provision
35 shall be construed in favor of the General Revenue Fund in each
36 instance. All such appropriations shall be deposited in the
37 General Revenue Fund.

38 (2) Notwithstanding the provisions of subsection (1), ~~÷~~
39 ~~(a)~~ the trust funds of the Department of Citrus and the
40 Department of Agriculture and Consumer Services, including funds
41 collected in the General Inspection Trust Fund for marketing
42 orders and in the Florida Citrus Advertising Trust Fund, shall
43 be subject to a 4 percent ~~3-percent~~ service charge, which is
44 hereby appropriated to the General Revenue Fund. This paragraph
45 does not apply to the Conservation and Recreation Lands Program
46 Trust Fund, the Citrus Inspection Trust Fund, the Florida
47 Forever Program Trust Fund, the Market Improvements Working
48 Capital Trust Fund, the Pest Control Trust Fund, the Plant
49 Industry Trust Fund, or other funds collected in the General
50 Inspection Trust Fund in the Department of Agriculture and
51 Consumer Services.

52 ~~(b) The Save the Manatee Trust Fund in the Fish and~~
53 ~~Wildlife Conservation Commission shall be subject to a 3-percent~~
54 ~~service charge, which is hereby appropriated to the General~~
55 ~~Revenue Fund.~~

56 ~~(3) A service charge of 0.3 percent is hereby appropriated~~



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57 ~~from income of a revenue nature deposited in the trust funds~~
58 ~~enumerated in subsection (4). Income of a revenue nature shall~~
59 ~~include all earnings received or credited by such trust funds,~~
60 ~~including the interest or benefit received from the investment~~
61 ~~of the principal of such trust funds as may be permitted by law.~~
62 ~~This provision shall be construed in favor of the General~~
63 ~~Revenue Fund in each instance. All such appropriations shall be~~
64 ~~deposited in the General Revenue Fund.~~

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

69 ~~(a) Within the Agency for Health Care Administration, the~~
70 ~~Health Care Trust Fund.~~

71 ~~(b) Within the Agency for Workforce Innovation:~~

72 ~~1. The Employment Security Administration Trust Fund.~~

73 ~~2. The Special Employment Security Administration Trust~~
74 ~~Fund.~~

75 ~~(c) Within the Department of Agriculture and Consumer~~
76 ~~Services:~~

77 ~~1. The Conservation and Recreation Lands Program Trust~~
78 ~~Fund.~~

79 ~~2. The General Inspection Trust Fund and subsidiary~~
80 ~~accounts thereof, unless a different percentage is authorized by~~
81 ~~s. 570.20.~~

82 ~~3. The Division of Licensing Trust Fund.~~

83 ~~(d) Within the Department of Business and Professional~~
84 ~~Regulation:~~

85 ~~1. The Administrative Trust Fund.~~



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- 86 ~~2. The Alcoholic Beverage and Tobacco Trust Fund.~~
- 87 ~~3. The Cigarette Tax Collection Trust Fund.~~
- 88 ~~4. The Division of Florida Condominiums, Timeshares, and~~
- 89 ~~Mobile Homes Trust Fund.~~
- 90 ~~5. The Hotel and Restaurant Trust Fund, with the exception~~
- 91 ~~of those fees collected for the purpose of funding of the~~
- 92 ~~hospitality education program as stated in s. 509.302.~~
- 93 ~~6. The Professional Regulation Trust Fund.~~
- 94 ~~7. The trust funds administered by the Division of Pari-~~
- 95 ~~mutuel Wagering.~~
- 96 ~~(c) Within the Department of Children and Family Services:~~
- 97 ~~1. The Administrative Trust Fund.~~
- 98 ~~2. The Child Welfare Training Trust Fund.~~
- 99 ~~3. The Domestic Violence Trust Fund.~~
- 100 ~~4. The Grants and Donations Trust Fund.~~
- 101 ~~5. The Operations and Maintenance Trust Fund.~~
- 102 ~~(f) Within the Department of Citrus, the Florida Citrus~~
- 103 ~~Advertising Trust Fund, including transfers from any subsidiary~~
- 104 ~~accounts thereof, unless a different percentage is authorized in~~
- 105 ~~s. 601.15(7).~~
- 106 ~~(g) Within the Department of Community Affairs, the~~
- 107 ~~Operating Trust Fund.~~
- 108 ~~(h) Within the Department of Education:~~
- 109 ~~1. The Educational Certification and Service Trust Fund.~~
- 110 ~~2. The Phosphate Research Trust Fund.~~
- 111 ~~(i) Within the Department of Elderly Affairs:~~
- 112 ~~1. The Administrative Trust Fund.~~
- 113 ~~2. The Federal Grants Trust Fund.~~
- 114 ~~3. The Grants and Donations Trust Fund.~~



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- 115 ~~4. The Operations and Maintenance Trust Fund.~~
- 116 ~~(j) Within the Department of Environmental Protection:~~
- 117 ~~1. The Administrative Trust Fund.~~
- 118 ~~2. The Air Pollution Control Trust Fund.~~
- 119 ~~3. The Conservation and Recreation Lands Trust Fund.~~
- 120 ~~4. The Ecosystem Management and Restoration Trust Fund.~~
- 121 ~~5. The Environmental Laboratory Trust Fund.~~
- 122 ~~6. The Florida Coastal Protection Trust Fund.~~
- 123 ~~7. The Florida Permit Fee Trust Fund.~~
- 124 ~~8. The Grants and Donations Trust Fund.~~
- 125 ~~9. The Inland Protection Trust Fund.~~
- 126 ~~10. The Internal Improvement Trust Fund.~~
- 127 ~~11. The Land Acquisition Trust Fund.~~
- 128 ~~12. The Minerals Trust Fund.~~
- 129 ~~13. The Nonmandatory Land Reclamation Trust Fund.~~
- 130 ~~14. The State Park Trust Fund.~~
- 131 ~~15. The Water Quality Assurance Trust Fund.~~
- 132 ~~16. The Working Capital Trust Fund.~~
- 133 ~~(k) Within the Department of Financial Services:~~
- 134 ~~1. The Agents County Tax Trust Fund.~~
- 135 ~~2. The Insurance Regulatory Trust Fund.~~
- 136 ~~3. The Special Disability Trust Fund.~~
- 137 ~~4. The Workers' Compensation Administration Trust Fund.~~
- 138 ~~(l) Within the Department of Health:~~
- 139 ~~1. The Administrative Trust Fund.~~
- 140 ~~2. The Brain and Spinal Cord Injury Program Trust Fund.~~
- 141 ~~3. The Donations Trust Fund.~~
- 142 ~~4. The Emergency Medical Services Trust Fund.~~
- 143 ~~5. The Epilepsy Services Trust Fund.~~



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- 144 ~~6. The Florida Drug, Device, and Cosmetic Trust Fund.~~
- 145 ~~7. The Grants and Donations Trust Fund.~~
- 146 ~~8. The Medical Quality Assurance Trust Fund.~~
- 147 ~~9. The Nursing Student Loan Forgiveness Trust Fund.~~
- 148 ~~10. The Planning and Evaluation Trust Fund.~~
- 149 ~~11. The Radiation Protection Trust Fund.~~
- 150 ~~(m) Within the Department of Highway Safety and Motor~~
- 151 ~~Vehicles, the DUI Programs Coordination Trust Fund.~~
- 152 ~~(n) Within the Department of Legal Affairs, the Crimes~~
- 153 ~~Compensation Trust Fund.~~
- 154 ~~(o) Within the Department of Management Services:~~
- 155 ~~1. The Administrative Trust Fund.~~
- 156 ~~2. The Architects Incidental Trust Fund.~~
- 157 ~~3. The Bureau of Aircraft Trust Fund.~~
- 158 ~~4. The Florida Facilities Pool Working Capital Trust Fund.~~
- 159 ~~5. The Grants and Donations Trust Fund.~~
- 160 ~~6. The Police and Firefighters' Premium Tax Trust Fund.~~
- 161 ~~7. The Public Employees Relations Commission Trust Fund.~~
- 162 ~~8. The State Personnel System Trust Fund.~~
- 163 ~~9. The Supervision Trust Fund.~~
- 164 ~~10. The Working Capital Trust Fund.~~
- 165 ~~(p) Within the Department of Revenue:~~
- 166 ~~1. The Additional Court Cost Clearing Trust Fund.~~
- 167 ~~2. The Administrative Trust Fund.~~
- 168 ~~3. The Certification Program Trust Fund.~~
- 169 ~~4. The Fuel Tax Collection Trust Fund.~~
- 170 ~~5. The Local Alternative Fuel User Fee Clearing Trust Fund.~~
- 171 ~~6. The Local Option Fuel Tax Trust Fund.~~
- 172 ~~7. The Motor Vehicle Rental Surcharge Clearing Trust Fund.~~



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- 173 ~~8. The Motor Vehicle Warranty Trust Fund.~~
- 174 ~~9. The Oil and Gas Tax Trust Fund.~~
- 175 ~~10. The Operations Trust Fund.~~
- 176 ~~11. The Severance Tax Solid Mineral Trust Fund.~~
- 177 ~~12. The State Alternative Fuel User Fee Clearing Trust~~
- 178 ~~Fund.~~
- 179 ~~13. All taxes levied on motor fuels other than gasoline~~
- 180 ~~levied pursuant to the provisions of s. 206.87(1)(a).~~
- 181 ~~(q) Within the Department of State:~~
- 182 ~~1. The Records Management Trust Fund.~~
- 183 ~~2. The trust funds administered by the Division of~~
- 184 ~~Historical Resources.~~
- 185 ~~(r) Within the Department of Transportation, all income~~
- 186 ~~derived from outdoor advertising and overweight violations which~~
- 187 ~~is deposited in the State Transportation Trust Fund.~~
- 188 ~~(s) Within the Department of Veterans' Affairs:~~
- 189 ~~1. The Grants and Donations Trust Fund.~~
- 190 ~~2. The Operations and Maintenance Trust Fund.~~
- 191 ~~3. The State Homes for Veterans Trust Fund.~~
- 192 ~~(t) Within the Division of Administrative Hearings, the~~
- 193 ~~Administrative Trust Fund.~~
- 194 ~~(u) Within the Fish and Wildlife Conservation Commission:~~
- 195 ~~1. The Conservation and Recreation Lands Program Trust~~
- 196 ~~Fund.~~
- 197 ~~2. The Florida Panther Research and Management Trust Fund.~~
- 198 ~~3. The Land Acquisition Trust Fund.~~
- 199 ~~4. The Marine Resources Conservation Trust Fund, with the~~
- 200 ~~exception of those fees collected for recreational saltwater~~
- 201 ~~fishing licenses as provided in s. 379.354.~~



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202 ~~(v) Within the Florida Public Service Commission, the~~
203 ~~Florida Public Service Regulatory Trust Fund.~~

204 ~~(w) Within the Justice Administrative Commission, the~~
205 ~~Indigent Criminal Defense Trust Fund.~~

206 ~~(x) Within the Office of Financial Regulation of the~~
207 ~~Financial Services Commission:~~

208 ~~1. The Administrative Trust Fund.~~

209 ~~2. The Anti-Fraud Trust Fund.~~

210 ~~3. The Financial Institutions' Regulatory Trust Fund.~~

211 ~~4. The Regulatory Trust Fund.~~

212 ~~(3) Subsection (1) does~~ The enumeration of the foregoing
213 ~~moneys or trust funds shall~~ not prohibit the applicability of s.
214 215.24 should the Governor determine that for the reasons
215 mentioned in s. 215.24 the money or trust funds should be exempt
216 herefrom, as it is the purpose of this law to exempt income from
217 its force and effect when, by the operation of this law, federal
218 matching funds or contributions or private grants to any trust
219 fund would be lost to the state.

220 ~~(4)-(5)~~ There is appropriated from the proper respective
221 trust funds from time to time such sums as may be necessary to
222 pay to the General Revenue Fund the service charges imposed by
223 this section.

224 Section 2. Paragraph (b) of subsection (9) of section
225 527.23, Florida Statutes, is amended to read:

226 527.23 Marketing orders; referendum requirements;
227 assessments.—

228 (9)

229 (b) The collected assessments shall be deposited into the
230 General Inspection Trust Fund and shall be used for the sole



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231 purpose of implementing the marketing order for which the
232 assessment was collected. Four ~~Three~~ percent of All income of a
233 revenue nature deposited in this fund, including transfers from
234 any subsidiary accounts thereof and any interest income, shall
235 be deposited in the General Revenue Fund pursuant to chapter
236 215. The department is not subject to the procedures found in s.
237 287.057 in the expenditure of these funds. However, the director
238 of the Division of Marketing and Development shall file with the
239 internal auditor of the department a certification of conditions
240 and circumstances justifying each contract or agreement entered
241 into without competitive bidding.

242 Section 3. Subsection (1) of section 570.20, Florida
243 Statutes, is amended to read:

244 570.20 General Inspection Trust Fund.—

245 (1) All donations and all inspection fees and other funds
246 authorized and received from whatever source in the enforcement
247 of the inspection laws administered by the department shall be
248 paid into the General Inspection Trust Fund of Florida, which is
249 created in the office of the Chief Financial Officer. All
250 expenses incurred in carrying out the provisions of the
251 inspection laws shall be paid from this fund as other funds are
252 paid from the State Treasury. A percentage of all revenue
253 deposited in this fund, including transfers from any subsidiary
254 accounts, shall be deposited in the General Revenue Fund
255 pursuant to chapter 215, except that funds collected for
256 marketing orders shall pay at the rate of 4 ~~3~~ percent.

257 Section 4. Paragraph (a) of subsection (7) of section
258 601.15, Florida Statutes, is amended to read:

259 601.15 Advertising campaign; methods of conducting; excise



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260 tax; emergency reserve fund; citrus research.-

261 (7) All excise taxes levied and collected under the
262 provisions of this chapter shall be paid into the State Treasury
263 on or before the 15th day of each month; such moneys shall be
264 accounted for in a special fund to be designated as the Florida
265 Citrus Advertising Trust Fund, and all moneys in such fund are
266 hereby appropriated to the Department of Citrus for the
267 following purposes:

268 (a) Four ~~Three~~ percent of All income of a revenue nature
269 deposited in this fund, including transfers from any subsidiary
270 accounts thereof and any interest income, shall be deposited in
271 the General Revenue Fund pursuant to chapter 215.

272 Section 5. This act shall take effect July 1, 2009.