



419478

LEGISLATIVE ACTION

Senate

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House

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Floor: 2/AD/2R

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03/04/2016 05:44 PM

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Senator Brandes moved the following:

Senate Amendment (with title amendment)

Between lines 579 and 580

insert:

Section 12. Section 320.08062, Florida Statutes, is amended to read:

320.08062 Audits ~~and attestations~~ required; annual use fees of specialty license plates.-

(1) (a) All organizations that receive annual use fee proceeds from the department are responsible for ensuring that proceeds are used in accordance with ss. 320.08056 and



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12 320.08058.

13 (b) Any organization not subject to audit pursuant to s.
14 215.97 shall annually attest, under penalties of perjury, that
15 such proceeds were used in compliance with ss. 320.08056 and
16 320.08058. The attestation shall be made annually in a form and
17 format determined by the department. In addition, the department
18 shall audit any such organization every 2 years to ensure
19 proceeds have been used in compliance with ss. 320.08056 and
20 320.08058.

21 (c) Any organization subject to audit pursuant to s. 215.97
22 shall submit an audit report in accordance with rules
23 promulgated by the Auditor General. The annual attestation shall
24 be submitted to the department for review within 9 months after
25 the end of the organization's fiscal year.

26 (2) (a) Within 120 days after receiving an organization's
27 audit or attestation, the department shall determine which
28 recipients of revenues from specialty license plate annual use
29 fees have not complied with subsection (1). In determining
30 compliance, the department may commission an independent
31 actuarial consultant, or an independent certified public
32 accountant, who has expertise in nonprofit and charitable
33 organizations.

34 (b) The department must discontinue the distribution of
35 revenues to any organization failing to submit the required
36 documentation as required in subsection (1), but may resume
37 distribution of the revenues upon receipt of the required
38 information.

39 (c) If the department or its designee determines that an
40 organization has not complied or has failed to use the revenues



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41 in accordance with ss. 320.08056 and 320.08058, the department
42 must discontinue the distribution of the revenues to the
43 organization. The department shall notify the organization of
44 its findings and direct the organization to make the changes
45 necessary in order to comply with this chapter. If the officers
46 of the organization sign an affidavit under penalties of perjury
47 stating that they acknowledge the findings of the department and
48 attest that they have taken corrective action and that the
49 organization will submit to a followup review by the department,
50 the department may resume the distribution of revenues.

51 (d) If an organization fails to comply with the
52 department's recommendations and corrective actions as outlined
53 in paragraph (c), the revenue distributions shall be
54 discontinued until completion of the next regular session of the
55 Legislature. The department shall notify the President of the
56 Senate and the Speaker of the House of Representatives by the
57 first day of the next regular session of any organization whose
58 revenues have been withheld as a result of this paragraph. If
59 the Legislature does not provide direction to the organization
60 and the department regarding the status of the undistributed
61 revenues, the department shall deauthorize the plate and the
62 undistributed revenues shall be immediately deposited into the
63 Highway Safety Operating Trust Fund.

64 (3) The department or its designee has the authority to
65 examine all records pertaining to the use of funds from the sale
66 of specialty license plates.

67
68 ===== T I T L E A M E N D M E N T =====

69 And the title is amended as follows:



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70 Between lines 56 and 57
71 insert:
72 amending s. 320.08062, F.S.; directing the department
73 to audit certain organizations that receive funds from
74 the sale of specialty license plates;