

By Senator Ingoglia

11-00773-23

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1 A bill to be entitled
2 An act relating to the Internal Revenue Service Civil
3 Liability Trust Fund; creating s. 17.44, F.S.;
4 creating the trust fund within the Department of
5 Financial Services; providing sources of funds;
6 specifying the purpose of the trust fund; requiring
7 that any balance in the trust fund at the end of the
8 fiscal year remain in the trust fund; exempting the
9 trust fund from termination; providing a contingent
10 effective date.

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

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14 Section 1. Section 17.44, Florida Statutes, is created to
15 read:

16 17.44 Internal Revenue Service Civil Liability Trust Fund.-

17 (1) The Internal Revenue Service Civil Liability Trust Fund
18 is created within the department.

19 (2) Funds shall be credited to the trust fund from
20 legislative appropriations and interest earnings.

21 (3) The trust fund shall be maintained and utilized for the
22 sole purpose of reimbursement of reasonable attorney fees and
23 costs incurred by a small business owner pursuant to s. 17.45.

24 (4) Notwithstanding s. 216.301 and pursuant to s. 216.351,
25 any balance in the trust fund at the end of the fiscal year
26 shall remain in the trust fund and shall be available for
27 carrying out the purpose of the trust fund.

28 (5) Pursuant to s. 19(f)(3), Art. III of the State
29 Constitution, the trust fund is exempt from termination pursuant

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30 to s. 19(f)(2), Art. III of the State Constitution.

31 Section 2. This act shall take effect on the same date that
32 SB ___ or similar legislation takes effect, if such legislation
33 is adopted in the same legislative session or an extension
34 thereof and becomes a law.