

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 Internal Revenue Service Civil Liability
 5 Trust Fund within the Department of Financial
 6 Services; providing sources of funds; specifying the
 7 purpose of the trust fund; requiring any balance in
 8 the trust fund at the end of the fiscal year to remain
 9 in the trust fund; exempting the trust fund from
 10 termination; providing a contingent 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
 17 Fund.—

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

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

22 (3) The trust fund shall be maintained and utilized for
 23 the sole purpose of reimbursement of reasonable attorney fees
 24 and costs incurred by a small business owner pursuant to s.
 25 17.45.

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

30 (5) Pursuant to s. 19(f)(3), Art. III of the State
31 Constitution, the trust fund is exempt from termination pursuant
32 to s. 19(f)(2), Art. III of the State Constitution.

33 Section 2. This act shall take effect on the same date
34 that HB 507 or similar legislation takes effect, if such
35 legislation is adopted in the same legislative session or an
36 extension thereof and becomes a law.