1983

Session Law 83-339

Florida Senate & House of Representatives

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## COMMITTEE RECORDS

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<th>Year</th>
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## Senate/House Journals

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## Committee/Floor Tapes

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## Other Documentation

<p>| Record Series Title, folder title, etc. | Location Cite |</p>
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**NOTES**
I researched the legislative history of the 1991 law which created §213 756 Chapter 91-112 ran to well over 100 sections, and the commentary on the subject section (in sec 41) was rather limited. "Section 213 756, F.S, is amended to include a provision stating that all money collected as tax, when no tax is due, and which is not returned to the purchaser, becomes funds of the state. This will prevent state agencies from being challenged on the practice of withholding refunds to dealers for money collected as taxes, when such money is not refunded to the purchaser. This bill makes it clear that only the purchaser who erroneously paid the tax is due the refund."

If you need a formal copy of the relevant portions of the staff analysis, please let me know.

With regard to sub-section (4) of §215 25, I found that it was added by Chapter 83-339, Laws of Florida, 1983. Unfortunately, when I examined the legislative committee records on this law, I found that the House committee had not prepared a staff analysis, and that the Senate committee's staff analysis made no reference to the amendment to §216 25.

If you have any questions, please don't hesitate to call me.

Connie Beane
215.25 Manner of contributions; rules and regulations — The Chief Financial Officer is authorized to ascertain and determine the manner in which the required amounts shall be deducted and paid and to adopt and effectuate such rules and procedures as may be necessary for carrying out the provisions of this law. Such rules and procedures shall be approved by the Executive Office of the Governor.

215.26 Repayment of funds paid into State Treasury through error.—

(1) The Chief Financial Officer may refund to the person who paid same, or his or her heirs, personal representatives, or assigns, any moneys paid into the State Treasury which constitute

(a) An overpayment of any tax, license, or account due;

(b) A payment where no tax, license, or account is due; and

(c) Any payment made into the State Treasury in error,

and if any such payment has been credited to an appropriation, such appropriation shall at the time of making any such refund, be charged therewith. There are appropriated from the proper respective funds from time to time such sums as may be necessary for such refunds.

(2) Application for refunds as provided by this section must be filed with the Chief Financial Officer, except as otherwise provided in this subsection, within 3 years after the right to the refund has accrued or else the right is barred. Except as provided in chapter 198 and section 22023, an application for a refund of a tax enumerated in section 72011, which tax was paid after September 30, 1994, and after July 1, 1999, must be filed with the Chief Financial Officer within 5 years after the date the tax is paid, and within 3 years after the date the tax was paid for taxes paid on or after July 1, 1999. The Chief Financial Officer may delegate the authority to accept an application for refund to any state agency, or the judicial branch, vested by law with the responsibility for the collection of any tax, license, or account due.

(3) The application for refund must be on a form approved by the Chief Financial Officer and must be supplemented with additional proof the Chief Financial Officer deems necessary to establish the claim, provided, the claim is not otherwise barred under the laws of this state. Upon receipt of an application for refund, the judg

215.28 United States securities, purchase by state and county officers and employees; deductions from salary.—

(1) Upon the request in writing, signed by any officer or employee of the state, or of any county, of any other political subdivision or subordinate agency of the state or any county, or of the judicial branch, any officer or employee who acts as disbursing agent for the payment of salaries and wages is authorized and empowered to deduct from the salary or wages of such officer or employee, periodically, such sum as authorized by such written application, for the purchase of United States securities.

(2) The participation in such payroll deduction plan by any officer or employee shall be entirely voluntary at all times, and any officer or employee may from time to time increase or decrease the amount to be so deducted, or cancel his or her payroll deduction authorization, or change the form of registration for securities to be purchased.

215.29 State class actions; be liable to the state for recovery

215.30 State class action course of treatment

215.31 State class actions; be liable to the state for recovery

215.32 State class actions; be liable to the state for recovery
(b) The department shall accept other reasons for requesting a waiver from the requirement to submit a return by electronic means, including, but not limited to:

1. That the taxpayer needs additional time to program his or her computer;
2. That complying with this requirement causes the taxpayer financial hardship; or
3. That complying with this requirement conflicts with the taxpayer's business procedures.

(c) The department may establish by rule the length of time a waiver is valid and may determine whether subsequent waivers will be authorized, based on the provisions of this subsection.

History—s 1, ch 69-152; s 25, ch 69-356; s 24, ch 90-203; s 125, ch 95-417; s 20, ch 98-340; s 36, ch 2002-218.

213.756 Funds collected are state tax funds.—Funds collected from a purchaser under the representation that they are taxes provided for under the state revenue laws are state funds from the moment of collection and are not subject to refund absent proof that such funds have been refunded previously to the purchaser.

History—s 41, ch 91-112.

213.757 Willful failure to pay over funds or destruction of records by agent.—Any person who accepts money from a taxpayer that is due to the department, for the purpose of acting as the taxpayer's agent to make the payment to the department, but who willfully fails to remit such payment to the department when due, commits a felony of the third degree, punishable as provided in s 775.082, s 775.083, or s 775.084. Any person who has possession as a taxpayer's agent of the taxpayer's records that are required to be maintained under the revenue laws of this state and who intentionally destroys those records with the intent of depriving the state of tax revenues commits a felony of the third degree, punishable as provided in s 775.082, s 775.083, or s 775.084.

History—s 17, ch 99-208.
Florida Legislature

History of Legislation
1983 Regular Session
1983 Special Sessions A, B, C
1982 Special Session H

prepared by:

Joint Legislative Management Committee
Legislative Information Division
Capitol Building, Room 826—488-4371
H 1338  GENERAL BILL BY COMMERCE  (COMPARE H 0826, ENG/MS 1302, CS/S 0561, CS/S 1017)

PROFESSIONAL PRACTICE:  ESTABLISHES FINANCIAL RESPONSIBILITY REQUIREMENTS FOR AMBULATORY SURGICAL CENTERS, PHYSICIANS, & Gastroenterologists, REQUIRES LICENSED FACILITIES TO DISCIPLINE STAFF MEMBERS FOR CERTAIN VIOLATIONS, AMENDS CHS. 409, 508, 509, 627, 641, 708; REPLACES 708.56. EFFECTIVE DATE: 07/01/83.
05/25/83 HOUSE FILED; INTRODUCED, PLACED ON CALENDAR - HJ 00453.
05/30/83 SENATE RECEIVED, REFERRED TO APPROPRIATIONS - SJ 00455.
06/03/83 SENATE INDEFINITELY POSTPONED & W/O (SCR 12091); WAS IN COMMITTEE ON APPROPRIATIONS.
06/24/83 REFER TO HB 38-3 (CH. 83-347).

H 1339 GENERAL BILL BY APPROPRIATIONS, DAVIS, HELD/ERF (SIMILAR ENG/MH 1179)

COMPARE H 0584, S 09007.

STATE GOVERNMENT:  CREATES EQUITY PAY STUDY COMMITTEE; PROVIDES FOR MEMBERSHIP, TERMS, ORGANIZATION, & PURPOSE OF COMMITTEE; REQUIRES ANNUAL REPORT TO LEGISLATURE. APPROPRIATION: $120,000. EFFECTIVE DATE: UPON BECOMING LAW.
05/25/83 HOUSE FILED; INTRODUCED; PLACED ON CALENDAR - HJ 00632.
05/30/83 HOUSE READ SECOND TIME; READ THIRD TIME; PASSED; YEAS 160 NAYS 0 - HJ 00789.
05/31/83 SENATE IN MESSAGES.
06/03/83 SENATE RECEIVED, REFERRED TO PERSONNEL, RETIREMENT AND COLLECTIVE BARGAINING, RULES AND CALENDAR - SJ 00533.

H 1340 GENERAL BILL BY APPROPRIATIONS (COMPARE ENG/S 1195)

GENERAL APPROPRIATIONS ACT:  PROVIDES MONEYS FOR THE ANNUAL PERIOD BEGINNING 01/01/83 AND ENDING 06/30/84, TO PAY SALARIES, OTHER EXPENSES, CAPITAL OUTLAY - BUILDINGS & IMPROVEMENTS, & FOR OTHER SPECIFIED PURPOSES OF VARIOUS AGENCIES UP STATE GOVERNMENT. APPROPRIATION: $1,110,000. EFFECTIVE DATE: 07/01/83.
05/25/83 HOUSE FILED; INTRODUCED, PLACED ON CALENDAR - HJ 00632.
05/26/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; SB 1195 WAS TAKEN UP IN LIEU OF HOUSE BILL - HJ 00644.
06/03/83 HOUSE INDEF. POSTPONED & W/O (SCR 12091); WAS IN COMMITTEE ON PERSONNEL, RETIREMENT AND COLLECTIVE BARGAINING.
06/26/83 REFER TO SB 1-6 (CH. 83-300).

H 1341 GENERAL BILL BY OUDEN, LIPPAM AND OTHERS (SIMILAR S 1192, COMPARE CS/S 0953, H 0953, S 09871, CH 83-0497)

PART-MUTUAL Molding Corporation:  AUTHORIZES THE PART-MUTUAL Molding Corporation TO EXCLUDE FROM ALL PART-MUTUAL FACILITIES IN THIS STATE ANY PERSON WHO HAS BEEN EXCLUDED FROM ANY OTHER FACILITIES IN THIS OR IN ANY OTHER STATE BY SUCH OTHER STATE'S OFFICIAL REGULATORY AGENCY, ETC. AMENDS CH. 350, 551.06. EFFECTIVE DATE: 06/04/83.
05/24/83 HOUSE FILED; INTRODUCED, REFERRED TO REGULATED INDUSTRIES & LICENSING - HJ 00555; ON COMMITTEE AGENDA -- H. C. L. I., 16 HR. AFTER HOUSE ADJ. 06/25/83; COMM. REPORT: FAVORABLE WITH AMENDS. PLACED ON CALENDAR BY REGULATED INDUSTRIES & LICENSING - HJ 00567.
05/25/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; READ SECOND TIME - HJ 00568.
05/29/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; READ SECOND TIME - HJ 00569.
05/30/83 HOUSE IN MESSAGES, RECEIVED, PASSED AS AMENDED; YEAS 38 NAYS 0 - HJ 00571.
05/30/83 HOUSE IN MESSAGES, CONCURRED; PASSED AS FURTHER AMENDED; YEAS 115 NAYS 0 - HJ 00631; ORDERED ENGROSSED, THEN ENROLLED.
06/26/83 HOUSE SIGNED BY OFFICIALS AND PRESENTED TO GOVERNOR - HJ 00670.

CONTINUED ON NEXT PAGE

H 1342 GENERAL BILL BY APPROPRIATIONS (COMPARE H 0379, CS/S 0059)

STATE GOVERNMENT:  IMPLEMENTS & ADMINISTERS GENERAL APPROPRIATIONS ACT FOR FISCAL YEAR 1983-1984; PROVIDES AUTHORITY FOR ADMINISTRATION COMMISSION TO APPROVE CERTAIN TRANSFERS RELATED TO REORGANIZATION; PROVIDES FOR TRANSFERS OF FUNDS WHEN STATE AGENCY IS DELINQUENT ON REPORTS, ETC. EFFECTIVE DATE: 07/01/83.
05/25/83 HOUSE FILED; INTRODUCED, PLACED ON CALENDAR - HJ 00635.
05/26/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; READ SECOND TIME;
AMENDMENTS ADOPTED; READ THIRD TIME; PASSED AS AMENDED; YEAS 91 NAYS 23 - HJ 00656.
06/26/83 SENATE RECEIVED, REFERRED TO APPROPRIATIONS - SJ 00455.
06/03/83 SENATE INDEFINITELY POSTPONED & W/O (SCR 12091); WAS IN COMMITTEE ON APPROPRIATIONS.
06/24/83 REFER TO HB 38-3 (CH. 83-347).

H 1343 GENERAL BILL BY APPROPRIATIONS (COMPARE CS/S 0110, CS/S 0313, CS/S 0715)

EDUCATIONAL FACILITIES:  AUTHORIZES & PROVIDES FUNDING FOR SPECIFIED PUBLIC EDUCATIONAL CAPITAL OUTLAY PROJECTS; AUTHORIZES SCHOOL BOARDS TO LEASE THEIR LANDS & PERMIT LESSEE TO PURCHASE THE LANDS, AMENDS PROVISION RE REVENUE SYSTEMS & EDUCATIONAL FACILITIES, ETC. AMENDS 235.001, 235.0012. EFFECTIVE DATE: 07/01/83.
05/25/83 HOUSE FILED; INTRODUCED, PLACED ON CALENDAR - HJ 00633.
05/26/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; READ SECOND TIME;
AMENDMENTS ADOPTED; READ THIRD TIME; PASSED AS AMENDED; YEAS 118 NAYS 0 - HJ 00659.
06/13/83 SENATE RECEIVED, REFERRED TO APPROPRIATIONS - SJ 00458.
06/03/83 SENATE INDEF. POSTPONED & W/O (SCR 12091); WAS IN COMMITTEE ON APPROPRIATIONS.
06/24/83 REFER TO HB 39-8 (CH. 83-333).

H 1344 GENERAL BILL BY APPROPRIATIONS (SIMILAR CS/S 0920)

FINANCIAL MATTERS:  INCREASES SERVICE CHARGE IMPOSED ON CERTAIN MONEYS & TRUST FUNDS; AUTHORIZES A SERVICE CHARGE TO CERTAIN TRUST FUNDS; PROVIDES THAT CERTAIN PROVISION IS EXCLUSIVE REMEDY FOR REFUSING BETWEEN INDIVIDUAL FUNDS & ACCOUNTS IN STATE TREASURY, ETC. AMENDS FS, EFFECTIVE DATE: UPON BECOMING LAW.
05/25/83 HOUSE FILED; INTRODUCED, PLACED ON CALENDAR - HJ 00633.
05/26/83 HOUSE PLACED ON SPECIAL ORDER CALENDAR; READ SECOND TIME;
AMENDMENTS ADOPTED; AMENDMENT RECONSIDERED, LAID ON TABLE; READ THIRD TIME; PASSED; YEAS 76 NAYS 41 - HJ 00657.
05/26/83 SENATE IN MESSAGES.
05/30/83 SENATE RECEIVED, REFERRED TO TAXATION AND CLAIMS.
06/03/83 SENATE INDEFINITELY POSTPONED & W/O (SCR 10149); WAS IN COMMITTEE ON TAXATION AND CLAIMS.
06/24/83 REFER TO SB 4-8 (CH. 83-399).

H 1345 GENERAL BILL BY FINANCE & TAXATION (COMPARE ENG/MH 1321, ENG/S 0604)

TAXATION:  SPECIFIES THAT PROVISIONS WHICH AUTHORIZE COLLECTION OF SPECIAL ASSESSMENTS IN SAME MANNER AS AD VALOREM TAXES SHALL BE OPTONAL, RATHER THAN MANDATORY, SUBJECT TO CERTAIN CONDITIONS; PROVIDES FOR APPLICATION CERTIFICATE & AMEND COMMISSION PROVISIONS, ETC. AMENDS 194.011, 197.026. EFFECTIVE DATE: 07/01/83.
05/26/83 HOUSE FILED; INTRODUCED, PLACED ON CALENDAR - HJ 00633.
05/30/83 HOUSE IN MESSAGES, RECEIVED, PASSED AS AMENDED; YEAS 38 NAYS 0 - HJ 00571.
06/03/83 HOUSE INDEF. POSTPONED & W/O (SCR 12091); WAS ON CAL.SISC BILL PASSED, SEB. HB 12091.

H 1346 CONCURRENT RESOLUTION BY FREIDMAN, ADAMS, LARSON, MORRAN, PAUCIC, MELAFA, ANTONIO & PENATE:  EXPRESSES CONCERN OVER ABDUCTION OF ANTONIO P. PENATE MALARA IN EL SALVADOR.
05/26/83 HOUSE FILED
CONTINUED ON NEXT PAGE
Committee Information Record

Committee on Appropriations
Date of meeting May 23, 1983
Time 9:30 a.m.
Place Morris Hall

Final Action: X FAVORABLE

Vote:

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<th>Yea</th>
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<td>Jones, C.F.</td>
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Total Yeas 25

The following persons (other than legislators) appeared before the committee during the consideration of this bill:

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<tr>
<th>Name</th>
<th>Representing</th>
<th>Address</th>
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<tbody>
<tr>
<td>Ray Sittig</td>
<td>League of Cities</td>
<td>Tallahassee, Florida</td>
</tr>
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NOTE: Please indicate by an "X" any State employee appearing at the request of Committee Chairman.

(If additional persons, enter on reverse side and check here.)

File 2 copies with Clerk
A bill to be entitled
An act relating to state financial matters;
amending ss. 215.20, 215.37(3), 570.20,
376.11(5), 350.113(2), 378.101(1)(i),
211.32(1)(f), 211.02(1), 718.509, 498.019,
721.28, 655.049, 267.051(2)(d), 493.316,
960.21(3), Florida Statutes; amending ss.
378.031(1), 395.512, 601.15(7)(a), (b), Florida
Statutes, 1982 Supplement; amending ss.
206.60(2)(a), 206.605(2), 215.22, Florida
Statutes, as amended by chapter 83-3, Laws of
Florida; increasing the service charge imposed
on certain moneys and trust funds; applying the
service charge to certain trust funds; adding
subsection (4) to s. 215.26, Florida Statutes,
providing that said section is the exclusive
remedy for refunds between individual funds and
accounts in the State Treasury; specifying
applicability; providing for retroactive
operation; 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 moneys and certain trust funds to
contribute to the General Revenue Fund.—A service charge
deduction of 5 4 percent, representing the estimated pro rata
share of the cost of general government paid from the General
Revenue Fund, shall be deducted made from the moneys and trust
funds enumerated in s. 215.22. The deduction shall be as

CODING: Words in struck through type are deletions from existing law, words underlined are additions.
provided in s. 215.22. **Income of a revenue nature shall include all earnings received or credited by such moneys and trust funds, including the interest or benefit received from the investment of the principal of such trust funds as may be permitted by law. This provision shall be construed in favor of the General Revenue Fund in each instance.** All such deductions shall be deposited in the General Revenue Fund.

There is appropriated from the proper respective trust funds from time to time such sums as may be necessary to pay such service charge.

Section 2. Section 215.22, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

215.22 Certain moneys and certain trust funds enumerated.—The following described moneys and income of a revenue nature deposited in the following described trust funds, by whatever name designated, shall be those from which the deductions authorized by s. 215.20 shall be made:

1. The moneys-deposited-in-the Gas Tax Collection Trust Fund created in s. 206.45 pursuant to the provisions of sv.22-22-95.

2. The county tax upon gasoline or other like products of petroleum levied pursuant to the provisions of s. 206.60, and the municipal gas tax collected pursuant to s. 206.605.

3. All taxes levied on motor fuels other than gasoline, exclusive of 2 cents of said tax, levied pursuant to the provisions of s. 206.87.

4. The Professional Regulation Trust Fund.

5. All income of a revenue nature deposited in the General Inspection Trust Fund and subsidiary accounts thereof, unless a different percentage is authorized in s. 570.39.

CODING: Words in struck through type are deletions from existing law; words _underlined_ are additions.
(6) All-income-of-a-revenue-nature-received-by The
Division of Pari-mutuel Wagering.

(7) All-income-of-a-revenue-nature-deposited-in The
Florida Citrus Advertising Trust Fund created in s. 601.15(7),
including transfers from any subsidiary accounts thereof,
unless a different percentage is authorized in the aforesaid
section.

(8) All-income-of-a-revenue-nature-deposited-in The
Special Disability Trust Fund created in s. 440.49(4)(b);.

(9) All-income-of-a-revenue-nature-deposited-in The
Workers' Compensation Administration Trust Fund created in s.
440.50(1)(a).

(10) All-transfers-to The Special Employment Security
Administration Trust Fund created in s. 443.211(2).

(11) All-income-of-a-revenue-nature-deposited-in The
Employment Security Administration Trust Fund created in s.
443.211(1).

(12) All-income-of-a-revenue-nature-deposited-in The
Insurance Commissioner's Regulatory Trust Fund created in s.
624.523.

(13) All-income-of-a-revenue-nature-deposited-in The
Educational Certification and Service Trust Fund created in s.
231.30.

(14) All-income-of-a-revenue-nature-deposited-in The

(15) All-income-of-a-revenue-nature-deposited-in The
Motorboat Revolving Trust Fund created in s. 327.28.

(16) All-income-of-a-revenue-nature-deposited-in The
State Game Trust Fund established in s. 372.09.
(17) All income derived from outdoor advertising and
overweight violations which is deposited in the State
Transportation Trust Fund created in s. 206.46.

(18) All income of a revenue nature deposited in The
Agents and Solicitors County License Tax Trust Fund created in
s. 624.506.

(19) The motor carrier road tax levied pursuant to the
provisions of chapter 323, unless a different percentage is
authorized in the aforesaid chapter.

(20) The trust fund of the Division of Hotels and
Restaurants, as defined in s. 509.072, with the
exception of those fees collected for the purpose of funding
of the hospitality education program as stated in s. 509.302.

(21) The Florida Public Service Regulatory Trust Fund
established pursuant to s. 336.025.

(22) The Phosphate Research Trust Fund established
pursuant to s. 211.3103.

(23) The Nonmandatory Land Reclamation Trust Fund
established pursuant to s. 211.3103.

(24) The Land Reclamation Trust Fund established
pursuant to s. 211.32(1)(f).

(25) The proceeds of the second oil tax and the second
gas tax levied pursuant to s. 211.02.

(26) The Florida Condominiums Trust Fund established
pursuant to s. 718.509.

(27) The Florida Land Sales Trust Fund established
pursuant to s. 498.019.

(28) The Florida Real Estate Time-Sharing Trust Fund
established pursuant to s. 721.28.
(29) The Financial Institutions' Regulatory Trust Fund established pursuant to s. 655.049.

(30) The trust funds administered by the Division of Archives, History, and Records Management of the Department of State.

(31) The Division of Licensing Trust Fund established pursuant to s. 493.316.

(32) The Hospital Cost Containment Trust Fund established pursuant to s. 395.512.

(33) The Crimes Compensation Trust Fund established pursuant to s. 960.21.

(34) The Florida Coastal Protection Trust Fund established pursuant to s. 376.11.

The enumeration of the above moneys or trust funds shall not prohibit the applicability thereto of s. 215.24 should the Governor determine that for the reasons mentioned in s. 215.24 said money or trust fund should be exempt herefrom, as it is the purpose of this law to exempt all trust funds from its force and effect where, by the operation of this law, federal matching funds or contributions to any trust fund would be lost to the state.

Section 3. Paragraph (a) of subsection (2) of section 206.60, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

206.60 County tax on motor fuel.--

(2) The proceeds of said tax are hereby appropriated for public transportation purposes in the manner following:

(a) The department, after deducting its expenses of collection, and after transferring to the General Revenue Fund the service charge and-provided-that-no-deduction-shall-be

CODING: Words in struck through type are deletions from existing law, words underscored are additions.
made-from-said-tax-proceeds-as-presently provided for by s. 215.20 and 215.37, shall monthly divide the proceeds of said tax into four equal parts and allocate said parts to the credit of each county upon the following formula distribution factors:

1. Three of the four parts in the ratio that the total taxable gallons sold and delivered to each county of the state for resale at retail or use during the previous state fiscal year bears to the total taxable gallons sold in the state.

2. One of the four equal parts in the ratio that the area of each county bears to the total area of all the counties.

Section 4. Subsection (2) of section 206.605, Florida Statutes, as amended by Chapter 83-3, Laws of Florida, is amended to read:

206.605 Municipal tax on motor fuel.--
(2) The proceeds of said tax, after deducting the service charge pursuant to chapter 215, shall be transferred into the Revenue Sharing Trust Fund for Municipalities.

Section 5. Subsection (3) of section 215.37, Florida Statutes, is amended to read:

215.37 Department of Professional Regulation and the boards to be financed from fees collected; moneys deposited in trust fund; service charge imposed and deposited into the 4 percent-to General Revenue Fund; appropriation.--
(3) The department shall be charged a service charge pursuant to chapter 215 4-percent-of-all-revenue-collections (excluding-refunds-grants-donations-etc)-made-and-credited to its account—the-amount-so-charged-shall-be-deposited-in the-General-Revenue-Fund-unallocated.

CODING: Words in struck through type are deletions from existing law, words underlined are additions.
Section 6. Section 570.20, Florida Statutes, is amended to read:

570.20 General Inspection Trust Fund.—All inspection fees and funds authorized and received from whatever source in the enforcement of the inspection laws administered by the department shall be paid into the General Inspection Trust Fund of Florida, which said fund is created in the office of State Treasurer, and all expenses incurred in carrying out the provisions of said inspection laws shall be paid from said fund as other funds are paid from the State Treasury. Six percent of all income of a revenue nature deposited in this fund, including transfers from any subsidiary accounts thereof, shall be deposited in the General Revenue Fund pursuant to chapter 215 in lieu of the 4-percent-service charge provided for in §215.30.

Section 7. Paragraphs (a) and (b) of subsection (7) of section 601.15, Florida Statutes, 1982 Supplement, are amended to read:

601.15 Advertising campaign; methods of conducting; excise tax; emergency reserve fund; citrus research.—

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

(a) Six percent of all income of a revenue nature deposited in this fund, including transfers from any subsidiary accounts thereof and any interest income, shall be deposited in the General Revenue Fund pursuant to chapter 215.
in-lieu-of-the-service-charge-provided-for-in-or-315-207
provided; however, that if any moneys are withdrawn from the
trust-fund for investment, such 2 percent shall not again be
charged against said moneys when they are redeposited in the
trust-fund.

(b) An amount equal to 1 percent of all income of a
revenue nature one-half of the amount deposited in the General
Revenue Fund pursuant to paragraph (a) shall be set aside in
the Florida Citrus Advertising Trust Fund to be used
exclusively for citrus research by the Department of Citrus.

Section 8. Subsection (5) of section 376.11, Florida
Statutes, is amended to read:

376.11 Florida Coastal Protection Trust Fund.--
(5) Money in the Florida Coastal Protection Trust
Fund shall be disbursed for the following purposes and no
others:

(a) Administrative expenses, personnel expenses, and
equipment costs of the department related to the enforcement
of this chapter subject to s. 376.18.

(b) All immediate costs involved in the abatement of
pollution related to the discharge of pollutants covered by
this chapter and the abatement of other potential pollution
hazards as authorized herein.

(c) All costs and expenses of the cleanup and
rehabilitation of water fowl, wildlife, and all other natural
resources damaged by the discharge of pollutants, whether
performed or authorized by the department or any other state
or local agency.

(d) All provable costs and damages which are the
proximate results of the discharge of pollutants covered by
this chapter.
(e) The acquisition of spoil disposal sites and improvements to existing and future spoil sites for the ports of St. Petersburg Bayboro Harbor, Jacksonville, Port Canaveral, Ft. Pierce, Palm Beach, Port Everglades, Miami, Port Manatee, Port St. Joe, Tampa, Panama City, Pensacola, and other navigable waters of the state.

(f) The service charge imposed pursuant to chapter 215.

Section 9. Subsection (2) of section 350.113, Florida Statutes, is amended to read:

350.113 Florida Public Service Regulatory Trust Fund; money to be deposited therein.--

(2) All fees, licenses, and other charges, collected by the commission, except road taxes under chapter 323, shall be deposited in the State Treasury to the credit of the Florida Public Service Regulatory Trust Fund to be used in the operation of the commission as authorized by the Legislature; however, penalties and interest assessed and collected by the commission shall not be deposited in the trust fund but shall be deposited in the General Revenue Fund. The Florida Public Service Regulatory Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 10. Paragraph (i) of subsection (1) of section 378.101, Florida Statutes, is amended to read:

378.101 Florida Institute of Phosphate Research.--

(i) There is created a Florida Institute of Phosphate Research, which is empowered:

(i) To administer the Phosphate Research Trust Fund and to expend funds therefrom for its administration and for carrying out the purposes set forth in this section. The
Phosphate Research Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. Section 11. Subsection (1) of section 378.031, Florida Statutes, 1982 Supplement, is amended to read:

378.031 Nonmandatory Land Reclamation Trust Fund.—

(1) Money paid into the Nonmandatory Land Reclamation Trust Fund shall be made available for the costs expended for reclamation accomplished in accordance with programs approved by the Department of Natural Resources for lands mined or disturbed by the severance of phosphate rock prior to July 1, 1975, which lands are not subject to mandatory reclamation under s. 211.32(3). The Nonmandatory Land Reclamation Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. The Comptroller shall, upon written verification by the Department of Natural Resources of completion of an approved program for reclamation of lands not subject to mandatory reclamation, and upon verification of the cost of the reclamation, grant payments of funds from the Nonmandatory Land Reclamation Trust Fund in an amount equal to 100 percent of the costs incurred in completing the reclamation program, subject to the following limitations:

(a) A landowner shall not be entitled to payments in excess of the funds available in the Nonmandatory Land Reclamation Trust Fund.

(b) No moneys shall be paid to the landowner in excess of amounts actually expended to effect reclamation.

(c) As to lands which are deemed reclaimed without the necessity of reclamation after the adoption of the master reclamation plan, no moneys shall be paid to the landowner.
(d) Moneys shall be paid only for reclamation which is consistent with the master reclamation plan to be developed under s. 378.021 and adopted as a rule.

Section 12. Paragraph (f) of subsection (1) of section 211.32, Florida Statutes, is amended to read:

211.32 Tax on solid minerals; refund for restoration and reclamation.--

(1)

(f) To encourage the rapid accomplishment of reclamation, the taxes credited to the Land Reclamation Trust Fund shall be available for refund to the taxpayer under paragraph (d) for a maximum period of 5 years from the date the tax is paid. The Land Reclamation Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. In allocating the tax paid into the Land Reclamation Trust Fund for a particular taxable year to refunds claimed and received by the taxpayer, the taxes first paid into the trust fund shall be deemed the taxes first paid out in refunds. The department shall determine by July 1 of each year that portion of the Land Reclamation Trust Fund for which refund claims have not been timely filed and allowed in accordance with this paragraph, and such portion shall be transferred to the General Revenue Fund.

Section 13. Subsection (1) of section 211.02, Florida Statutes, is amended to read:

211.02 Levy of oil and gas tax and amount thereof; first and second taxes; basis of tax.--

(1) There is hereby levied, to be collected hereafter, as provided herein, an excise tax upon every person engaging or continuing within this state in the business of producing or severing oil or gas, as defined herein, from the soil or

CODING: Words in strike through type are deletions from existing law, words underlined are additions.
water for sale, transport, storage, or profit or for commercial use. The amount of such tax shall be measured by the value of the oil produced and saved, and by the value of the gas produced and sold, or used, and is hereby levied and assessed at the following rates: For oil, 8 percent of the gross value thereof at the point of production; and for gas, 5 percent of the gross value thereof at the point of production; said tax on oil and gas being made up of separate taxes, being:

(a) First oil tax: 37.5 percent of the total tax for the state for the use of the General Revenue Fund and 50 percent of the total tax for the state for the use of the Conservation and Recreation Lands Trust Fund.

(b) Second oil tax: 12.5 percent of the total tax for the county in which the oil is produced for the use of the general revenue fund of the board of county commissioners, however, the proceeds of the second oil tax shall be subject to the service charge imposed pursuant to chapter 215.

(c) First gas tax: 30 percent of the total tax for the state for the use of the General Revenue Fund and 50 percent of the total tax for the state for the use of the Conservation and Recreation Lands Trust Fund.

(d) Second gas tax: 20 percent of the total tax for the county in which the gas is produced for the use of the general revenue fund of the board of county commissioners, however, the proceeds of the second gas tax shall be subject to the service charge imposed pursuant to chapter 215.

Section 14. Section 718.509, Florida Statutes, is amended to read:

718.509 Florida Condominiums Trust Fund.—There is created within the State Treasury the Florida Condominiums

CODING: Words in struck through type are deletions from existing law; words underlined are additions.
Trust Fund to be used for the administration and operation by
the division of this chapter and chapter 719. All funds
collected by the division and any amount paid for a fee or
penalty under this chapter shall be deposited in the State
Treasury to the credit of the trust fund created by this
section. The Florida Condominiums Trust Fund shall be subject
to the service charge imposed pursuant to chapter 215.

Section 15. Section 498.019, Florida Statutes, is
amended to read:

498.019 Florida Land Sales Trust Fund.--There is
created within the State Treasury the Florida Land Sales Trust
Fund to be used for the administration and operation of this
chapter by the division. All funds collected by the division
and any amount paid for a license, fee, or penalty under this
chapter shall be deposited in the State Treasury to the credit
of the trust fund created by this section. The Florida Land
Sales Trust Fund shall be subject to the service charge
imposed pursuant to chapter 215.

Section 16. Section 721.28, Florida Statutes, is
amended to read:

721.28 Florida Real Estate Time-Sharing Trust Fund.--
There is created within the State Treasury the Florida Real
Estate Time-Sharing Trust Fund, to be used for the
administration and operation of this chapter by the division.
All funds collected by the division and any amounts paid as
fees or penalties under this chapter shall be deposited in the
State Treasury to the credit of the trust fund created by this
section. The Florida Real Estate Time-Sharing Trust Fund
shall be subject to the service charge imposed pursuant to
chapter 215.

CODING: Words in struck through type are deletions from existing law; words underlined are additions.
Section 17. Section 655.049, Florida Statutes, is amended to read:

655.049 Deposit of fees and assessments.—The fees and assessments provided for in the financial institutions codes shall, in all cases, be paid directly to the department, which shall deposit all thereof in the Financial Institutions' Regulatory Trust Fund, which fund shall be used by the department to pay its costs for administration of this chapter and the financial institutions codes. The department shall determine and report to the Legislature whether the fees and assessments provided in the financial institutions codes and assessed against and collected from each class of financial institutions support the expenditures for each class of financial institutions. The Financial Institutions' Regulatory Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 18. Paragraph (d) of subsection (2) of section 267.051, Florida Statutes, is amended to read:

267.051 Records and information management.—

(2) The Florida State Records Center may charge fees for supplies and services, including, but not limited to, shipping containers, pickup, delivery, reference, and storage. Fees shall be based upon the actual cost of the supplies and services and shall be deposited in the operating trust fund. The operating trust fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 19. Section 493.316, Florida Statutes, is amended to read:

493.316 Trust fund.—There is created within the Division of Licensing of the department a Division of

CODING: Words in struck through type are deletions from existing law; words underlined are additions.
Licensing Trust Fund. All moneys required to be paid under this chapter shall be collected by the department and deposited in the trust fund. The Division of Licensing Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. The Legislature shall appropriate from the fund such amounts as it deems necessary for the purpose of administering the provisions of this chapter. The unencumbered balance in the trust fund at the beginning of the year shall not exceed $100,000, and any excess shall be transferred to the General Revenue Fund unallocated.

Section 20. Subsection (1) of section 395.512, Florida Statutes, 1982 Supplement, is amended to read:

395.512 Budget; expenses; assessments; hospital cost containment program account.—

(1) The board shall biennially prepare a budget which shall include an estimate of income and expenditures for administration and operation of the hospital cost containment program for the biennium, to be submitted to the Governor for transmittal to the Legislature for approval. Subject to the approval of the Legislature, expenses of the program shall be financed by assessments against hospitals in an amount to be determined biennially by the board, but not to exceed 0.04 percent of the gross operating costs of each hospital for the provision of hospital services for its last fiscal year. Every new hospital shall pay its initial assessment upon being licensed by the state and shall base its assessment payment during the first year of operation upon its projections for gross operating costs for that year. Each hospital under new ownership shall pay its initial assessment for the first year of operation under new ownership based on its gross operating costs for the last fiscal year under previous ownership. The
assessments shall be levied and collected quarterly. All moneys collected are to be deposited by the Treasurer into the Hospital Cost Containment Trust Fund in the general fund, which account is hereby created. The Hospital Cost Containment Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 21. Subsection (3) of section 960.21, Florida Statutes, is amended to read:

960.21 Crimes Compensation Trust Fund.—

(3) All administrative costs of this chapter and the service charge provided for in chapter 215 shall be paid out of moneys collected pursuant to this chapter and deposited in the Crimes Compensation Trust Fund.

Section 22. Subsection (4) is added to section 215.26, Florida Statutes, to read:

215.26 Repayment of funds paid into State Treasury through error, etc.—

(4) This section shall be the exclusive procedure and remedy for refund claims between individual funds and accounts in the State Treasury.

Section 23. This act shall apply to all receipts and transfers made on or after July 1, 1982.

Section 24. This act shall take effect upon becoming a law and shall operate retroactively to July 1, 1982.

CODING. Words in struck through type are deletions from existing law; words underlined are additions.
HOUSE SUMMARY

Increases from 4 to 6 percent the service charge on certain moneys and trust funds to cover the cost of general government. Provides for deposit of such service charge into the General Revenue Fund. Applies the service charge to certain trust funds. See bill for details.
In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State, and of Local Governments as a whole.

I. DESCRIPTION OF BILL
   A. Fund of Tax Affected
      Trust Funds
   B. Principal Agency Affected
      State Treasury
   C. Narrative Summary
      The purpose of this bill is to increase the General Revenue service charge levied against certain trust funds so as to cover administrative cost.
      See attachment for the amounts generated by specific trust funds.
      Effective date: July 1, 1983

II. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS
   A. Non-Recurring or First Year Start-up Effects
      Minimal start-up cost to implement
   B. Recurring or Annualized Continuation Effects
      1983-84
      General Revenue Fund $ 34,318,000
   C. Long Run Effects other than Normal Growth
      None
   D. Appropriations Consequences
      1983-84
      General Revenue Fund $ 34,318,000
      (See attachment for the amounts generated by specific trust funds)

III. COMMENTS:
    None

(Staff Analysis of HB 36-B)

(Please 1 of 1)
Proposed Service Charge Increase to 6%
General Revenue Impact
(Thousands of Dollars)

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<tr>
<th>Service Charge Fund</th>
<th>Rate</th>
<th>Estimated Charges</th>
<th>Proposed Charges</th>
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<td>1. Gas Tax Collection Trust Fund</td>
<td>4%</td>
<td>$14,144</td>
<td>$27,316</td>
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<td>3. Municipal Gas Tax (motor fuel &amp; special fuel)</td>
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<td>4. The Professional Regulation Trust Fund</td>
<td>4%</td>
<td>850</td>
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<td>5. General Inspection Trust Fund</td>
<td>2%</td>
<td>420</td>
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<td>6. Trust Funds administered by the Division of Pari-mutuel Wagering</td>
<td>4%</td>
<td>2,717</td>
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<td>7. Florida Citrus Advertising Trust Fund</td>
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<td>2,526</td>
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<td>8. Special Disability Trust Fund</td>
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<td>9. Workers' Compensation Administration Trust Fund</td>
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<td>10. Special Employment Security Administration Trust Fund</td>
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<td>11. Employment Security Administration Trust Fund</td>
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<td>12. Insurance Commissioners' Regulatory Trust Fund</td>
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<td>13. Educational Certification &amp; Service Trust Fund</td>
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<td>14. Cigarette Tax Collection Trust Fund</td>
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<td>15. Motorboat Revolving Trust Fund</td>
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<td>16. State Game Trust Fund</td>
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<td>17. Income from outdoor advertising &amp; overweight violations</td>
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<td>18. Agents and Solicitors County License Tax Trust Fund</td>
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<td>19. Trust Fund of the Division of Hotels &amp; Restaurants</td>
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<td>23. Nonmandatory Land Reclamation Trust Fund</td>
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<td>33. Crimes Compensation Trust Fund</td>
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<td>34. Florida Coastal Protection Trust Fund</td>
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**TOTAL**

$39,415 $73,733

**ADDITIONAL REVENUE**

$34,918

* Adjusted to show net increase to the state General Revenue Fund.
NC-No Charge
Committee Information Record

Committee on Appropriations

Date of meeting 6/16/83

Time 10:00 a.m.

Place Morris Hall

Final Action: x FAVORABLE

FAVORABLE WITH AMENDMENTS
FAVORABLE WITH SUBSTITUTE
UNFAVORABLE

Vote:

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Total Yeas 27

Final Action: x FAVORABLE

FAVORABLE WITH AMENDMENTS
FAVORABLE WITH SUBSTITUTE
UNFAVORABLE

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Total Nays 1

The following persons (other than legislators) appeared before the committee during the consideration of this bill:

Name Representing Address

NOTE: Please indicate by an "x" any State employee appearing at the request of Committee Chairman.

(If additional persons, enter on reverse side and check here.)
A bill to be entitled As Proposed

An act relating to state financial matters;

amending ss. 215.20, 215.37(3), 570.20,

376.11(5), 350.113(2), 378.101(1)(i),

211.32(1)(f), 211.02(1), 718.509, 498.019,

721 28, 655.049, 267 051(2)(d), 493.316,

960.21(3), Florida Statutes; amending ss.

378.031(1), 395.512, 601.15(7)(a), (b), Florida

Statutes, 1982 Supplement; amending ss.

206 60(2)(a), 206.605(2), 215.22, Florida

Statutes, as amended by chapter 83-3, Laws of

Florida; increasing the service charge imposed

on certain moneys and trust funds; applying the

service charge to certain trust funds; adding

subsection (4) to s. 215.26, Florida Statutes,

providing that said section is the exclusive

remedy for refunds between individual funds and

accounts in the State Treasury; amending s.

206.875(1), Florida Statutes, providing for the

applicability of a service charge to the taxes

levied on special fuels under part II of

chapter 206, Florida Statutes; amending s.

336.025(2), Florida Statutes, as created by

chapter 83-3, Laws of Florida, providing for

applicability of the service charge to the

Local Option Tax Trust Fund; specifying

applicability; providing for retroactive

operation, providing an effective date.

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

CODING: Words in normal through type are deletions from existing law, words underlined are additions.
Section 1. Section 215.20, Florida Statutes, is amended to read:

215.20 Certain moneys and certain trust funds to contribute to the General Revenue Fund.—A service charge deduction of 4 percent, representing the estimated pro rata share of the cost of general government paid from the General Revenue Fund, shall be deducted from the moneys and trust funds enumerated in s. 215.22. The deduction shall be as provided in s. 215.22. Income of a revenue nature shall include all earnings received or credited by such moneys and trust funds, including the interest or benefit received from the investment of the principal of such trust funds as may be permitted by law. This provision shall be construed in favor of the General Revenue Fund in each instance. All such deductions shall be deposited in the General Revenue Fund. There is appropriated from the proper respective trust funds from time to time such sums as may be necessary to pay such service charge.

Section 2. Section 215.22, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

215.22 Certain moneys and certain trust funds enumerated.—The following described moneys and income of a revenue nature deposited in the following described trust funds, by whatever name designated, shall be those from which the deductions authorized by s. 215.20 shall be made:

1. The moneys deposited in the Gas Tax Collection Trust Fund created in s. 206.45 pursuant to the provisions of s. 212-95.

2. The county tax upon gasoline or other like products of petroleum levied pursuant to the provisions of s. 206-60.

CODING: Words in square through type are deletions from existing law, words underlined are additions.
(2) All taxes levied on motor fuels other than gasoline exclusive of 2 cents of said tax levied pursuant to the provisions of s. 206.87.

(3) The Professional Regulation Trust Fund.

(4) All income of a revenue nature deposited in the General Inspection Trust Fund and subsidiary accounts thereof, unless a different percentage is authorized in s. 579.29.

(5) The trust funds administered all income of a revenue nature received by the Division of Pari-mutuel Wagering, the Florida Harness Horse Racing Promotional Trust Fund, and the Florida Quarter Horse Racing Promotional Trust Fund.

(6) All income of a revenue nature deposited in the Florida Citrus Advertising Trust Fund created in s. 601.15(7), including transfers from any subsidiary accounts thereof, unless a different percentage is authorized in the aforesaid section.

(7) All income of a revenue nature deposited in the Special Disability Trust Fund created in s. 440.49(4)(a).

(8) All income of a revenue nature deposited in the Workers' Compensation Administration Trust Fund created in s. 440.50(1)(a).

(9) All transfers to The Special Employment Security Administration Trust Fund created in s. 443.211(2).

(10) All income of a revenue nature deposited in The Employment Security Administration Trust Fund created in s. 443.211(1).

(11) All income of a revenue nature deposited in The Insurance Commissioner's Regulatory Trust Fund created in s. 624.523.
The Educational Certification and Service Trust Fund created in s. 231.30.


The Motorboat Revolving Trust Fund created in s. 327.28.

The State Game Trust Fund established in s. 372.09.

The Motor carrier road tax levied pursuant to the provisions of chapter 323; unless a different percentage is authorized in the aforesaid chapter.

The trust fund of the Division of Hotels and Restaurants, as defined in s. 509.072 et seq, with the exception of those fees collected for the purpose of funding of the hospitality education program as stated in s. 509.302.

The agents and Solicitors County License Tax Trust Fund created in s. 624.506.

The Motor carrier road tax levied pursuant to the provisions of chapter 323; unless a different percentage is authorized in the aforesaid chapter.

The Local Option Gas Tax Trust Fund created pursuant to s. 336.025.

The Florida Public Service Regulatory Trust Fund established pursuant to s. 350.113.

The Phosphate Research Trust Fund established pursuant to s. 211.310.

The Nonmandatory Land Reclamation Trust Fund established pursuant to s. 211.3103.
(23) The Land Reclamation Trust Fund established pursuant to s. 211.32(1)(f).
(24) The proceeds of the second oil tax and the second gas tax levied pursuant to s. 211.02.
(25) The Florida Condominiums Trust Fund established pursuant to s. 718.509.
(26) The Florida Land Sales Trust Fund established pursuant to s. 498.019.
(27) The Florida Real Estate Time-Sharing Trust Fund established pursuant to s. 721.28.
(28) The Financial Institutions' Regulatory Trust Fund established pursuant to s. 655.049.
(29) The trust funds administered by the Division of Archives, History, and Records Management of the Department of State.
(30) The Division of Licensing Trust Fund established pursuant to s. 493.316.
(31) The Hospital Cost Containment Trust Fund established pursuant to s. 395.512.
(32) The Crimes Compensation Trust Fund established pursuant to s. 960.21
(33) The Florida Coastal Protection Trust Fund established pursuant to s. 376.11.

The enumeration of the above moneys or trust funds shall not prohibit the applicability thereto of s. 215.24 should the Governor determine that for the reasons mentioned in s. 215.24 said money or trust fund should be exempt herefrom, as it is the purpose of this law to exempt all trust funds from its force and effect where, by the operation of this law, federal

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matching funds or contributions to any trust fund would be lost to the state.

Section 3. Paragraph (a) of subsection (2) of section 206.60, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

206.60 County tax on motor fuel.--

(2) The proceeds of said tax are hereby appropriated for public transportation purposes in the manner following.

(a) The department, after deducting its expenses of collection, and after transferring to the General Revenue Fund the service charge and provided that no deduction shall be made from said tax proceeds as presently provided for by section 215.20 and 215.22(2), shall monthly divide the proceeds of said tax into four equal parts and allocate said parts to the credit of each county upon the following formula distribution factors:

1. Three of the four parts in the ratio that the total taxable gallons sold and delivered to each county of the state for resale at retail or use during the previous state fiscal year bears to the total taxable gallons sold in the state.

2. One of the four equal parts in the ratio that the area of each county bears to the total area of all the counties.

Section 4. Subsection (2) of section 206.605, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

206.605 Municipal tax on motor fuel.--

(2) The proceeds of said tax, after deducting the service charge pursuant to chapter 215, shall be transferred into the Revenue Sharing Trust Fund for Municipalities.
Section 5. Subsection (3) of section 215.37, Florida Statutes, is amended to read:

215.37 Department of Professional Regulation and the boards to be financed from fees collected; moneys deposited in trust fund; service charge imposed and deposited into the 4 percent to General Revenue Fund; appropriation.--

(3) The department shall be charged a service charge pursuant to chapter 215 4 percent of all revenue collections (excluding refunds, grants, donations, etc.) made and credited to its account. The amount so charged shall be deposited in the General Revenue Fund unallocated.

Section 6. Section 570.20, Florida Statutes, is amended to read:

570.20 General Inspection Trust Fund.--All inspection fees and funds authorized and received from whatever source in the enforcement of the inspection laws administered by the department shall be paid into the General Inspection Trust Fund of Florida, which said fund is created in the office of State Treasurer, and all expenses incurred in carrying out the provisions of said inspection laws shall be paid from said fund as other funds are paid from the State Treasury. Six percent of all income of a revenue nature deposited in this fund, including transfers from any subsidiary accounts thereof, shall be deposited in the General Revenue Fund pursuant to chapter 215 4 percent service charge provided for in s. 215-20.

Section 7. Paragraphs (a) and (b) of subsection (7) of section 601.15, Florida Statutes, 1982 Supplement, are amended to read:

601.15 Advertising campaign, methods of conducting; excise tax; emergency reserve fund; citrus research.--
(b) All immediate costs involved in the abatement of pollution related to the discharge of pollutants covered by this chapter and the abatement of other potential pollution hazards as authorized herein.

(c) All costs and expenses of the cleanup and rehabilitation of water fowl, wildlife, and all other natural resources damaged by the discharge of pollutants, whether performed or authorized by the department or any other state or local agency.

(d) All provable costs and damages which are the proximate results of the discharge of pollutants covered by this chapter.

(e) The acquisition of spoil disposal sites and improvements to existing and future spoil sites for the ports of St. Petersburg Bayboro Harbor, Jacksonville, Port Canaveral, Ft. Pierce, Palm Beach, Port Everglades, Miami, Port Manatee, Port St. Joe, Tampa, Panama City, Pensacola, and other navigable waters of the state.

(f) The service charge imposed pursuant to chapter 350.113, Florida Statutes, is amended to read:

Section 9. Subsection (2) of section 350.113, Florida Statutes, is amended to read:

350.113 Florida Public Service Regulatory Trust Fund; moneys to be deposited therein --

(2) All fees, licenses, and other charges, collected by the commission, except road taxes under chapter 323, shall be deposited in the State Treasury to the credit of the Florida Public Service Regulatory Trust Fund to be used in the operation of the commission as authorized by the Legislature; however, penalties and interest assessed and collected by the commission shall not be deposited in the trust fund but shall

CODING Words in [square brackets] through type are deletions from existing law, words underlined are additions.
be deposited in the General Revenue Fund. The Florida Public Service Regulatory Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 10. Paragraph (i) of subsection (1) of section 378.101, Florida Statutes, is amended to read:

378.101 Florida Institute of Phosphate Research.-- (1) There is created a Florida Institute of Phosphate Research, which is empowered
(1) To administer the Phosphate Research Trust Fund and to expend funds therefrom for its administration and for carrying out the purposes set forth in this section. The Phosphate Research Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 11. Subsection (1) of section 378.031, Florida Statutes, 1982 Supplement, is amended to read:

378.031 Nonmandatory Land Reclamation Trust Fund -- (1) Money paid into the Nonmandatory Land Reclamation Trust Fund shall be made available for the costs expended for reclamation accomplished in accordance with programs approved by the Department of Natural Resources for lands mined or disturbed by the severance of phosphate rock prior to July 1, 1975, which lands are not subject to mandatory reclamation under s. 211.32(3). The Nonmandatory Land Reclamation Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. The Comptroller shall, upon written verification by the Department of Natural Resources of completion of an approved program for reclamation of lands not subject to mandatory reclamation, and upon verification of the cost of the reclamation, grant payments of funds from the Nonmandatory Land Reclamation Trust Fund in an amount equal to

CODING Words in struck through type are deletions from existing law; words underlined are additions.
100 percent of the costs incurred in completing the reclamation program, subject to the following limitations:

(a) A landowner shall not be entitled to payments in excess of the funds available in the Nonmandatory Land Reclamation Trust Fund.

(b) No moneys shall be paid to the landowner in excess of amounts actually expended to effect reclamation.

(c) As to lands which are deemed reclaimed without the necessity of reclamation after the adoption of the master reclamation plan, no moneys shall be paid to the landowner.

(d) Moneys shall be paid only for reclamation which is consistent with the master reclamation plan to be developed under s. 378.021 and adopted as a rule.

Section 12. Paragraph (f) of subsection (1) of section 211.32, Florida Statutes, is amended to read:

211.32 Tax on solid minerals; refund for restoration and reclamation.--

(1)

(f) To encourage the rapid accomplishment of reclamation, the taxes credited to the Land Reclamation Trust Fund shall be available for refund to the taxpayer under paragraph (d) for a maximum period of 5 years from the date the tax is paid. The Land Reclamation Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. In allocating the tax paid into the Land Reclamation Trust Fund for a particular taxable year to refunds claimed and received by the taxpayer, the taxes first paid into the trust fund shall be deemed the taxes first paid out in refunds. The department shall determine by July 1 of each year that portion of the Land Reclamation Trust Fund for which refund claims have not been timely filed and allowed in accordance with this

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section 13. Subsection (1) of section 211.02, Florida Statutes, is amended to read:

211.02 Levy of oil and gas tax and amount thereof; first and second taxes; basis of tax.--

(1) There is hereby levied, to be collected hereafter, as provided herein, an excise tax upon every person engaging or continuing within this state in the business of producing or severing oil or gas, as defined herein, from the soil or water for sale, transport, storage, or profit or for commercial use. The amount of such tax shall be measured by the value of the oil produced and saved, and by the value of the gas produced and sold, or used, and is hereby levied and assessed at the following rates: For oil, 8 percent of the gross value thereof at the point of production; and for gas, 5 percent of the gross value thereof at the point of production; said tax on oil and gas being made up of separate taxes, being:

(a) First oil tax: 37.5 percent of the total tax for the state for the use of the General Revenue Fund and 50 percent of the total tax for the state for the use of the Conservation and Recreation Lands Trust Fund.

(b) Second oil tax. 12.5 percent of the total tax for the county in which the oil is produced for the use of the general revenue fund of the board of county commissioners; however, the proceeds of the second oil tax shall be subject to the service charge imposed pursuant to chapter 215.

(c) First gas tax: 30 percent of the total tax for the state for the use of the General Revenue Fund and 50 percent of the total tax for the state for the use of the General Revenue Fund.

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percent of the total tax for the state for the use of the Conservation and Recreation Lands Trust Fund.

(d) Second gas tax: 20 percent of the total tax for the county in which the gas is produced for the use of the general revenue fund of the board of county commissioners; however, the proceeds of the second gas tax shall be subject to the service charge imposed pursuant to chapter 215.

Section 14. Section 718.509, Florida Statutes, is amended to read:

718.509 Florida Condominiums Trust Fund.—There is created within the State Treasury the Florida Condominiums Trust Fund to be used for the administration and operation by the division of this chapter and chapter 719. All funds collected by the division and any amount paid for a fee or penalty under this chapter shall be deposited in the State Treasury to the credit of the trust fund created by this section. The Florida Condominiums Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 15. Section 498.019, Florida Statutes, is amended to read:

498.019 Florida Land Sales Trust Fund.—There is created within the State Treasury the Florida Land Sales Trust Fund to be used for the administration and operation of this chapter by the division. All funds collected by the division and any amount paid for a license, fee, or penalty under this chapter shall be deposited in the State Treasury to the credit of the trust fund created by this section. The Florida Land Sales Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 16. Section 721.28, Florida Statutes, is amended to read:

CODING: Words in block through type are deletions from existing law; words underlined are additions.
721.28 Florida Real Estate Time-Sharing Trust Fund.—There is created within the State Treasury the Florida Real Estate Time-Sharing Trust Fund, to be used for the administration and operation of this chapter by the division. All funds collected by the division and any amounts paid as fees or penalties under this chapter shall be deposited in the State Treasury to the credit of the trust fund created by this section. The Florida Real Estate Time-Sharing Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 17. Section 655.049, Florida Statutes, is amended to read:

655.049 Deposit of fees and assessments.—The fees and assessments provided for in the financial institutions codes shall, in all cases, be paid directly to the department, which shall deposit all thereof in the Financial Institutions’ Regulatory Trust Fund, which fund shall be used by the department to pay its costs for administration of this chapter and the financial institutions codes. The department shall determine and report to the Legislature whether the fees and assessments provided in the financial institutions codes and assessed against and collected from each class of financial institutions support the expenditures for each class of financial institutions. The Financial Institutions’ Regulatory Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 18. Paragraph (d) of subsection (2) of section 267.051, Florida Statutes, is amended to read:

267.051 Records and information management.—

CODING: Words in struck through type are deletions from existing law; words underlined are additions.
(d) The Florida State Records Center may charge fees for supplies and services, including, but not limited to, shipping containers, pickup, delivery, reference, and storage. Fees shall be based upon the actual cost of the supplies and services and shall be deposited in the operating trust fund.

Section 19. Section 493.316, Florida Statutes, is amended to read

493.316 Trust fund.--There is created within the Division of Licensing of the department a Division of Licensing Trust Fund. All moneys required to be paid under this chapter shall be collected by the department and deposited in the trust fund. The Division of Licensing Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. The Legislature shall appropriate from the fund such amounts as it deems necessary for the purpose of administering the provisions of this chapter. The unencumbered balance in the trust fund at the beginning of the year shall not exceed $100,000, and any excess shall be transferred to the General Revenue Fund unallocated.

Section 20. Subsection (1) of section 395.512, Florida Statutes, 1982 Supplement, is amended to read:

395.512 Budget; expenses; assessments; hospital cost containment program account.--

(1) The board shall biennially prepare a budget which shall include an estimate of income and expenditures for administration and operation of the hospital cost containment program for the biennium, to be submitted to the Governor for transmittal to the Legislature for approval. Subject to the approval of the Legislature, expenses of the program shall be

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financed by assessments against hospitals in an amount to be
determined biennially by the board, but not to exceed 0.04
percent of the gross operating costs of each hospital for the
provision of hospital services for its last fiscal year.
Every new hospital shall pay its initial assessment upon being
licensed by the state and shall base its assessment payment
during the first year of operation upon its projections for
gross operating costs for that year. Each hospital under new
ownership shall pay its initial assessment for the first year
of operation under new ownership based on its gross operating
costs for the last fiscal year under previous ownership. The
assessments shall be levied and collected quarterly. All
moneys collected are to be deposited by the Treasurer into the
Hospital Cost Containment Trust Fund in the general fund,
which account is hereby created. The Hospital Cost
Containment Trust Fund shall be subject to the service charge
imposed pursuant to chapter 215.

Section 21. Subsection (3) of section 960.21, Florida
Statutes, is amended to read:

960.21 Crimes Compensation Trust Fund.--
(3) All administrative costs of this chapter and the
service charge provided for in chapter 215 shall be paid out
of moneys collected pursuant to this chapter and deposited in
the Crimes Compensation Trust Fund.

Section 22. Subsection (4) is added to section 215.26, Florida
Statutes, to read:

215.26 Repayment of funds paid into State Treasury
through error, etc.--
(4) This section shall be the exclusive procedure and
remedy for refund claims between individual funds and accounts
in the State Treasury.

CODING: Words in unlock through type are deletions from existing law; words underlined are additions.
Section 23  Subsection (1) of section 206.875, Florida Statutes, is amended to read:

206.875  Allocation of tax.--

(1) All moneys derived from the taxes imposed by this part shall be paid into the State Treasury by the department for deposit in the Special Motor Vehicle Fuel Tax Clearing Trust Fund, which fund is created and from which the following transfers shall be made: After withholding $10,000 from the proceeds of 4 cents of said tax, to be used as a revolving cash balance, all other moneys shall be transferred in the same manner and for the same purpose as provided by law for allocation of the taxes levied in part I, including transfer to the General Revenue Fund of the service charge provided for in s. 215.20.

Section 24  Subsection (2) of section 336.025, Florida Statutes, as created by Chapter 83-3, Laws of Florida, is amended to read:

336.025  County transportation system; levy of local option gas tax on motor fuel and special fuel.--

(2) The tax shall be collected in the same manner as all other gas taxes pursuant to chapter 206 and shall be distributed monthly. The provisions for refund provided in s. 206.625 and 206.64 shall not be applicable to such tax levied by any county. The tax collected by the Department of Revenue pursuant to this section, less the service charge provided in s. 215.20, shall be transferred to a Local Option Gas Tax Trust Fund, which fund is created for distribution to county and eligible municipal governments within the county in which the tax was collected and which fund is subject to the service charge imposed in chapter 215. The department shall have the authority to prescribe and publish all forms upon which

CODING: Words in strike through type are deletions from existing law; words underlined are additions.
reports shall be made to it and other forms and records deemed 6.40
to be necessary for proper administration and collection of 6.41
the tax and shall promulgate such rules as may be necessary 6.43
for the enforcement of this section. The sections of chapter 6.44
206, including, but not limited to, timely filing of reports 6.45
and tax collected, suits for collection of unpaid taxes, 6.46
department warrants for collection of unpaid taxes, penalties, 6.47
interest, retention of records, inspection of records, liens 6.48
on property, foreclosure, and other sections relating to 6.49
enforcement and collection shall also apply to the tax 6.50
authorized in this section.

Section 25. This act shall apply to all receipts and 6.51
transfers made on or after July 1, 1982.

Section 26. Amendments to sections of the Florida 6.52
Statutes enacted by this act shall not operate to repeal or 6.53
otherwise negate amendments to the same sections which may 6.54
have been enacted at the 1983 Regular Session of the Florida 6.55
Legislature and which are not indicated herein, and full 6.56
effect shall be given to each, if that is possible. If 6.57
provisions of this act are in direct conflict with amendments 6.58
enacted at the 1983 Regular Session of the Legislature, the
provisions of this act shall control.

Section 27. This act shall take effect upon becoming a 6.59
law.
Increases from 4 to 6 percent the service charge on certain moneys and trust funds to cover the cost of general government. Provides for deposit of such service charge into the General Revenue Fund. Applies the service charge to certain trust funds and removes application of the service charge to certain taxes. See bill for details.

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I. SUMMARY:

A. Present Situation:

The state currently deducts a service charge from certain trust funds to cover the approximate pro rata share of the cost of general government which is paid from the General Revenue Fund. The service charges are generally 4 percent of income of a revenue nature which is deposited into the particular trust fund. The General Inspection Trust Fund and the Florida Citrus Advertising Trust Fund currently pay the service charge at the rate of 2 percent.

Chapter 287, Florida Statutes, provides procedures for competitive bidding which must be followed by state agencies in the purchase of certain goods and services.

B. Effect of Proposed Changes:

Senate Bill 4B amends section 215.20, Florida Statutes, to increase the amount of the service charge from 4 percent to 6 percent. The rate on the General Inspection Trust Fund would be increased from 2 to 6 percent. The Florida Citrus Advertising Trust Fund is increased from 2 percent to 3 percent.

Income of a revenue nature is defined in the bill to include all earnings received or credited by such moneys and trust funds including the interest or benefit received from the investment of the principal of such trust funds as may be permitted by law.

The bill also expands the scope of the service charge to include the Constitutional Gas Tax, the Florida Public Service Commission Regulatory Trust Fund, the Phosphate Research Trust Fund, the Nonmandatory Land Reclamation Trust Fund, the Land Reclamation Trust Fund, the proceeds of the second oil tax and the second gas tax levied pursuant to chapter 211, Florida Statutes, the Florida Condominiums Trust Fund, the Florida Land Sales Trust Fund, the Florida Real Estate Time-Sharing Trust Fund, the Financial Institutions' Regulatory Trust Fund, trust funds administered by the Division of Archives, History, and Records Management of the Department of State, the Division of Licensing Trust Fund, the Hospital Cost Containment Trust Fund, the Crimes Compensation Trust Fund, and the Florida Coastal Protection Trust Fund. These funds do not currently pay a service charge.

Section 215.26, Florida Statutes, is amended to provide that the procedure provided for the refund of monies paid into the state treasury in error, from interfund transfers, be the
exclusive procedure and remedy available to individual funds and accounts in the state treasury.

Section 215.44, Florida Statutes, is amended to provide that the State Board of Administration is exempted from the provisions of chapter 287, Florida Statutes, relating to competitive bidding requirements, on investment on debt transactions.

II. ECONOMIC IMPACT AND FISCAL NOTE:

A. Public:

None

B. Government:

All funds which are enumerated in the bill will be required to pay service charges to the general revenue fund. The amount of increased cost to the particular funds will range from 2 percent of income to 6 percent of income.

The state's General Revenue Fund will realize an increase in receipts due to the increase in the level of the charge and the expansion of the charge to more funds. The General Revenue increase will be $27.9 million in fiscal year 1982-83, and $33.1 million in fiscal year 1983-84. Please see attached schedule for detailed impact.

III. COMMENTS:

This bill will take effect upon becoming a law and will apply retroactively to July 1, 1982.

IV. AMENDMENTS:

None
## Proposed Service Charge Increase to 6%
### General Revenue Impact
(Thousands of Dollars)

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<thead>
<tr>
<th>Service Charge Rate</th>
<th>1982-83</th>
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<tbody>
<tr>
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<td>Current Estimate</td>
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<td>3. Municipal Gas Tax (motor fuel &amp; special fuel)</td>
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<td>4. The Professional Regulation Trust Fund</td>
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<td>5. General Inspection Trust Fund</td>
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<td>6. Trust Funds administered by the Division of Pari-mutuel Wagering</td>
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<td>7. Florida Citrus Advertising Trust Fund</td>
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<td>16. State Game Trust Fund</td>
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<td>17. Income from outdoor advertising &amp; overweight violations</td>
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<td>18. Agents and Solicitors County License Tax Trust Fund</td>
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<td>19. Trust Fund of the Division of Hotels &amp; Restaurants</td>
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<td>20. Local Option Gas Tax Trust Fund</td>
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<td>169</td>
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<td>NC</td>
<td>319</td>
</tr>
</tbody>
</table>

**TOTAL**

|$30,240 | $58,156 | $39,415 | $72,470 |

**ADDITIONAL REVENUE**

|$27,908 | $33,055 |

*Adjusted to show net increase to the state General Revenue Fund.*

**IC-NC Charge**
## Proposed Service Charge Increase to 6%:

### General Revenue Impact
(Thousands of Dollars)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Gas Tax Collection Trust Fund</td>
<td>4% $9,100</td>
<td>$14,144</td>
<td>$27,316</td>
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<tr>
<td>2. County Gas Tax (motor fuel &amp; special fuel)</td>
<td>NC -0-</td>
<td>3,221</td>
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<td>3,407</td>
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<tr>
<td>4. The Professional Regulation Trust Fund</td>
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<td>850</td>
<td>1,275</td>
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<td>5. General Inspection Trust Fund</td>
<td>2% 405</td>
<td>1,215</td>
<td>420</td>
<td>1,260</td>
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<td>2,652</td>
<td>2,717</td>
<td>2,717*</td>
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<td>7. Florida Citrus Advertising Trust Fund</td>
<td>2% 800</td>
<td>1,200</td>
<td>842</td>
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<tr>
<td>8. Special Disability Trust Fund</td>
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<td>801</td>
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<td>9. Workers’ Compensation Administration Trust Fund</td>
<td>4% 1,035</td>
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<td>10. Special Employment Security Administration Trust Fund</td>
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<td>4% -0- -0-</td>
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<tr>
<td>12. Insurance Commissioners’ Regulatory Trust Fund</td>
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<td>2,473</td>
<td>3,710</td>
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<td>13. Educational Certification &amp; Service Trust Fund</td>
<td>4% 23</td>
<td>35</td>
<td>24</td>
<td>36</td>
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<tr>
<td>14. Cigarette Tax Collection Trust Fund</td>
<td>4% 11,200</td>
<td>14,900</td>
<td>11,500</td>
<td>15,333*</td>
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<tr>
<td>15. Motorboat Revolving Trust Fund</td>
<td>4% 270</td>
<td>405</td>
<td>300</td>
<td>450</td>
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<tr>
<td>16. State Game Trust Fund</td>
<td>4% 520</td>
<td>780</td>
<td>550</td>
<td>825</td>
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<tr>
<td>17. Income from outdoor advertising &amp; overweight violations</td>
<td>4% 115</td>
<td>173</td>
<td>121</td>
<td>182</td>
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<td>18. Agents and Solicitors County License Tax Trust Fund</td>
<td>4% 53</td>
<td>80</td>
<td>55</td>
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<td>19. Trust Fund of the Division of Hotels &amp; Restaurants</td>
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<td>314</td>
<td>219</td>
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<td>3,200</td>
<td>4,800</td>
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<td>22. Phosphate Research Trust Fund</td>
<td>NC -0-</td>
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<td>-0-</td>
<td>53</td>
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<tr>
<td>23. Nonmandatory Land Reclamation Trust Fund</td>
<td>NC -0-</td>
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<td>24. Land Reclamation Trust Fund</td>
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<td>25. Proceeds of the second oil tax &amp; second gas tax</td>
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<td>27. Florida Land Sales Trust Fund</td>
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<td>-0-</td>
<td>35</td>
</tr>
<tr>
<td>28. Florida Real Estate Time-sharing Trust Fund</td>
<td>NC -0-</td>
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<td>-0-</td>
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</tr>
<tr>
<td>29. Financial Institutions’ Regulatory Trust Fund</td>
<td>NC -0-</td>
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<td>247</td>
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<tr>
<td>30. Trust funds administrated by the Division of Archives</td>
<td>NC -0-</td>
<td>114</td>
<td>-0-</td>
<td>117</td>
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<tr>
<td>31. Division of Licensing Trust Fund</td>
<td>NC -0-</td>
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<td>-0-</td>
<td>60</td>
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<tr>
<td>32. Hospital Cost Containment Trust Fund</td>
<td>NC -0-</td>
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<tr>
<td>33. Crimes Compensation Trust Fund</td>
<td>NC -0-</td>
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<td>-0-</td>
<td>174</td>
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<td>34. Florida Coastal Protection Trust Fund</td>
<td>NC -0-</td>
<td>319</td>
<td>-0-</td>
<td>329</td>
</tr>
</tbody>
</table>

**Total**

$30,248 $58,156 $39,415 $72,470

**Additional Revenue** $27,908 $33,055

---

Adjusted to show net increase to the state General Revenue Fund.

IC-No Charge
## Proposed Service Charge Increase to 6%

### General Revenue Impact

(Thousands of Dollars)

<table>
<thead>
<tr>
<th>Service Charge</th>
<th>1982-83</th>
<th>1983-84</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate</td>
<td>Current Estimated</td>
<td>Proposed Charges</td>
</tr>
<tr>
<td>1. Gas Tax Collection Trust Fund</td>
<td>4%</td>
<td>$9,100</td>
</tr>
<tr>
<td>2. County Gas Tax (motor fuel &amp; special fuel)</td>
<td>NC</td>
<td>-0-</td>
</tr>
<tr>
<td>4. The Professional Regulation Trust Fund</td>
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<td>5. General Inspection Trust Fund</td>
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<td>405</td>
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**TOTAL**

$30,248 | $58,156 | $39,415 | $72,470

**ADDITIONAL REVENUE**

$27,908 | $33,055

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* Adjusted to show net increase to the state General Revenue Fund.

NC- No Charge
I. SUMMARY:

A. Present Situation:

The state currently deducts a service charge from certain trust funds to cover the approximate pro rata share of the cost of general government which is paid from the General Revenue Fund. The service charges are generally 4 percent of income of a revenue nature which is deposited into the particular trust fund. The General Inspection Trust Fund and the Florida Citrus Advertising Trust Fund currently pay the service charge at the rate of 2 percent.

B. Effect of Proposed Changes:

Senate Bill 920 amends section 215.20, Florida Statutes, to increase the amount of the service charge from 4 percent to 6 percent. The rates on the General Inspection Trust Fund and the Florida Citrus Advertising Trust Fund are increased from 2 percent to 6 percent.

Income of a revenue nature is defined in the bill to include all earnings received or credited by such moneys and trust funds including the interest or benefit received from the investment of the principal of such trust funds as may be permitted by law.

The bill also expands the scope of the service charge to include the Florida Public Service Commission Regulatory Trust Fund, the Phosphate Research Trust Fund, the Nonmandatory Land Reclamation Trust Fund, the Land Reclamation Trust Fund, the proceeds of the second oil tax and the second gas tax levied pursuant to Chapter 211, Florida Statutes, the Florida Condominiums Trust Fund, the Florida Land Sales Trust Fund, the Florida Real Estate Time-Sharing Trust Fund, the Financial Institutions' Regulatory Trust Fund, trust funds administered by the Division of Archives, History, and Records Management of the Department of State, the Division of Licensing Trust Fund, the Hospital Cost Containment Trust Fund, the Crimes Compensation Trust Fund, and the Florida Coastal Protection Trust Fund. These funds do not currently pay a service charge.

II. ECONOMIC IMPACT AND FISCAL NOTE:

A. Public:

None

B. Government:

All funds which are enumerated in the bill will be required to pay service charges to the general revenue fund. The amount of
increased cost to the particular funds will range from 2 percent of income to 6 percent of income.

The state's General Revenue Fund will realize an increase in receipts due to the increase in the level of the charge and the expansion of the charge to more funds. The General Revenue increase will be $29.1 million in fiscal year 1982-83, and $34.3 million in fiscal year 1983-84. Please see attached schedule for detailed impact.

III. COMMENTS:

This bill has several technical errors which are corrected in a proposed committee substitute which is attached.

This bill will take effect upon becoming a law and will apply retroactively to July 1, 1982.

IV. AMENDMENTS:

None
Proposed Service Charge Increase to 6%
General Revenue Impact
(Thousands of Dollars)

<table>
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<th>Service Charge Fund</th>
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<tr>
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<td>NC</td>
<td>-0-</td>
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</table>

**TOTAL** $30,248 $59,356 $39,415 $73,733

**ADDITIONAL REVENUE** $29,108 $34,253

* Adjusted to show net increase to the state General Revenue Fund.
NC-No Charge
**BILL ACTION REPORT**

(C3-75: File with Secretary of Senate)  
(S)(H) BILL NO. 920

**COMMITTEE ON FINANCE, TAXATION & CLAIMS**

**DATE** May 12, 1983  
**TIME** 12:30 - 2:00  
**PLACE** Room 1C  
**OTHER COMMITTEE REFERENCES** (In order shown)

---

**THE VOTE WAS:**

<table>
<thead>
<tr>
<th>FINAL BILL VOTE</th>
<th>SENATORS</th>
<th>Motion to take up CS-McPherson</th>
<th>#1 by Dunn</th>
<th>#1 by Dunn</th>
<th>#3 by Carlucci</th>
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<tbody>
<tr>
<td>Aye Nay</td>
<td>Senator Carlucci</td>
<td>Aye Nay Ave Nay</td>
<td>Aye Nay Ave Nay</td>
<td>Aye Nay Ave Nay</td>
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<tr>
<td>Aye Nay</td>
<td>Senator Dunn</td>
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<tr>
<td>Aye Nay</td>
<td>Senator Frank</td>
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<tr>
<td>Aye Nay</td>
<td>Senator Henderson</td>
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<tr>
<td>Aye Nay</td>
<td>Senator Jennings</td>
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<tr>
<td>Aye Nay</td>
<td>Senator McPherson</td>
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<tr>
<td>Aye Nay</td>
<td>Senator Myers</td>
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<tr>
<td>Aye Nay</td>
<td>Senator Weinstein</td>
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<tr>
<td>Aye Nay</td>
<td>Senator Maxwell</td>
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</tbody>
</table>

**TOTAL** 5 3

Please Complete: The key sponsor appeared (✓)  
A Senator appeared (✓)  
Sponsor's aide appeared (✓)  
Other appearance (✓)
MEMORANDUM

FROM: Karen Fausone, Staff Analyst

RE: Analysis of PCB 7 & CS for SB 920

Attached for your information, is the analysis of the fiscal impact on local governments of PCB 7/CS for SB 920.
Motor Fuel and Special Fuel Taxes Trust Funds - Municipalities receive 1¢/gallon on every gallon of motor fuel and special fuel sold in the state.

Counties also receive 1¢/gallon, and an additional 2¢/gallon, known as the "constitutional gas tax." This tax goes to the State Board of Administration to retire debt for road construction in each county.

Counties can also vote (by referendum) for an additional 1¢/gallon tax, known as the Voted Gas Tax. Currently, eleven counties utilize this option. A portion of these funds are shared with the municipalities in those eleven counties. Also, counties may (beginning Sept. 1, 1983) levy, by ordinance, an additional 1¢, 2¢, 3¢ or 4¢/gallon gas tax. The figures included in the table estimate an average 2¢ statewide levy. These funds will also be shared with the affected municipalities. For the most part, the figures in Table 1 (see attachment), reflect an increase of 6% in the service charge since prior to this time, none was assessed. The only exception to this is the local option gas tax which was already scheduled for a 4% service charge.

Cigarette Tax Collection Trust Fund - Municipalities currently receive 13/21 of the cigarette tax, while counties receive 1/21. Currently this trust fund is assessed a 4% service charge. The figures in the table reflect solely the increase in assessment from 4% to 6%.

Proceeds of Second Oil & Gas Tax - This tax is a county excise tax on oil and gas production. Counties in which oil is produced receive 12.5% of the total oil taxes collected. Counties in which gas is produced receive 20% of the total taxes collected. The figures in the table reflect an increase of 6% in the service charge since prior to this time, none was assessed.

Insurance Commissioner's Regulatory Trust Fund - Approximately $20 million dollars of the insurance premium 1% levy is redistributed to municipal firemen's pension trust fund and municipal police officers' retirement trust fund (8.5 million and 11.5 million, respectively) as estimated for 1983-84. Therefore, an increase of the service charge from 4% to 6% will reduce these two trust funds by roughly $170,000 and $230,000, respectively.

These amounts would of course only be lost by cities having these particular pension and retirement systems. Furthermore, under certain circumstances (if 6% of their payroll does not equal, or is less than the 2% premium tax) a portion of these monies may go to the Supplemental Compensation Trust Fund, and subsequently be redistributed to cities. However, the Supplemental Compensation Trust Fund is only applicable to the firemen's pension system.

Agents and Solicitors County License Tax Trust Fund - The balance of this fund minus the service charge, is remitted to each respective county that collected such license tax monies. In 1981-82, approximately $1 million dollars was deposited into this fund by counties. The figures in Table 1 reflect solely the increase in the service charge from 4% to 6%.
Special Disability Trust Fund - This fund is maintained from annual assessments upon the insurance companies writing compensation insurance in the state and certain self-insurers. The fund is used to reimburse employers or carriers for claims made by certain disabled employees for which same is entitled to reimbursement under the circumstances and limitations defined in s. 440.49, Florida Statutes. It is not possible to estimate the precise impact of a 2% service charge increase on the amount of monies redistributed to potential local government "employers" or self-insurers against whom disability compensation claims have been filed, since it is not possible to differentiate readily between public and private sector employers and/or carriers receiving reimbursements for claims against this trust fund.
Table 1

Estimated Net Loss of Revenue Due To Increased Service Charges Assessed On Local Government Trust Funds (In thousands)

<table>
<thead>
<tr>
<th>Trust Fund</th>
<th>Cities</th>
<th></th>
<th>Counties</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>82/83</td>
<td>83/84</td>
<td>82/83</td>
<td>83/84</td>
</tr>
<tr>
<td>Motor Fuel &amp; Special Fuel Taxes</td>
<td>$3,290</td>
<td>$3,407</td>
<td>$10,3241</td>
<td>$12,4622</td>
</tr>
<tr>
<td>Cigarette Tax Collection</td>
<td>3,400</td>
<td>3,522</td>
<td>300</td>
<td>311</td>
</tr>
<tr>
<td>Proceeds of Second Oil &amp; Gas Tax</td>
<td>--</td>
<td>--</td>
<td>516</td>
<td>531</td>
</tr>
<tr>
<td>Insurance Commissioner's Regulatory</td>
<td>170</td>
<td>230</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Agents and Solicitors County License Tax</td>
<td>--</td>
<td>--</td>
<td>27</td>
<td>28</td>
</tr>
<tr>
<td>Special Disability Unknown</td>
<td>Unknown</td>
<td>Unknown</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Totals3

     | Cities |        | Counties         |        |
     | $6,860 | $7,159 | $11,167          | $13,332 |

1 This figure includes $523,000 in service charges assessed on the local voted gas tax, part of which is distributed to certain municipalities. Thus, some of the loss will also accrue to certain municipalities.

2 This figure includes $641,000 in service charges on the local voted gas tax and an estimated $1,600,000 increase in service charges on the local option gas tax. A portion of both of these, the exact amount of which are unknown, are shared with municipalities in the affected jurisdictions.

3 Minimum impact.
May 31, 1983

MEMORANDUM

TO: Senator Gwen Margolis

FROM: Thomas B. Gaines, Jr.

SUBJ: Criteria for Accounts Included in CS for SB 920

Committee Substitute for Senate Bill 920 relates to the service charges paid to the General Revenue Fund from trust funds administered by the state. In drafting the bill several trust funds were excluded. The characteristics of the trust funds which were excluded are as follows:

1. Trust funds which are primarily made up of federal funds;
2. Trust funds which have annual receipts which are too small to warrant the extraction of a service charge; and
3. Trust funds which receive proceeds from tax sources from which a service charge have already been paid.

TG/s
GENERAL ACTS
RESOLUTIONS AND MEMORIALS
ADOPTED BY THE
EIGHTH LEGISLATURE OF FLORIDA
UNDER THE CONSTITUTION
AS REVISED IN 1968
During the First Regular Session
April 5, 1983 through June 13, 1983
and the Special Sessions
March 1, 1983 through March 3, 1983
June 15, 1983 through June 24, 1983
July 12, 1983 through July 13, 1983

Volume I, Part Two
Published by Authority of Law
Under Direction of the
JOINT LEGISLATIVE MANAGEMENT COMMITTEE
TALLAHASSEE
1983
(4) Each sales tax exemption certificate issued on or after July 1, 1983, shall expire 5 years after the date of issuance. Upon expiration, the certificate shall be subject to the review and reissuance procedures provided by this section.

(5) The department is empowered to require that an entity submit documentation and evidence of its organizational structure, federal tax status, program content, or any other materials necessary during the review process mandated by this section.

(6) Notwithstanding the provisions of s. 213.053 to the contrary, the department shall furnish, upon request, the name and address of any institution, organization, individual, or other entity possessing a valid sales tax exemption certificate.

Section 6 Paragraph (e) is added to subsection (5) of s. 212.08, Florida Statutes, 1982 Supplement, as amended by Committee Substitute for Senate Bill 916 and Committee Substitute for Senate Bill 309, 1983 Regular Session, to read:

212.08 Sales, rental, storage, use tax, specified exemptions --

(5) EXEMPTIONS; ACCOUNT OF USE --

(e) Gas used for certain agricultural purposes -- Butane gas, propane gas and all other forms of liquid petroleum gases shall be exempt from the tax imposed by this chapter if used in any tractor, vehicle, or other farm equipment which is used exclusively on a farm or for processing farm products on the farm and no part of which is used in any vehicle or equipment driven or operated on the public highways of this state. This restriction shall not apply to the movement of farm vehicles or farm equipment between farms. The transporting of bees by water and the operating of equipment used in the apiary of a beekeeper shall also be deemed an exempt use. This exemption shall inure to the taxpayer only through refund of previously paid taxes. Refunds under this paragraph (e) shall be authorized and administered as provided in s. 212.92.

Section 7 This act shall take effect on the effective date of Committee Substitute for Senate Bill 916, 1983 Regular Session, provided that if this act becomes a law after said date, it shall operate retroactively to said date.

Approved by the Governor July 13, 1983

Filed in Office Secretary of State July 13, 1983
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 moneys and certain trust funds to contribute to the General Revenue Fund.—A service charge deemed to be 6.4 percent, representing the estimated pro rata share of the cost of general government paid from the General Revenue Fund, shall be deducted from the moneys and trust funds enumerated in s. 215.22. The deduction shall be as provided in s. 215.22. Income of a revenue nature shall include all earnings received or credited to such moneys and trust funds, including the interest or benefit received from the investment of the principal of such trust funds as may be permitted by law. This provision shall be construed in favor of the General Revenue Fund in each instance. All such deductions shall be deposited in the General Revenue Fund. There is appropriated from the proper respective trust funds from time to time such sums as may be necessary to pay such service charge.

Section 2. Section 215.22, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read

215.22 Certain moneys and certain trust funds enumerated.—The following described moneys and income of a revenue nature deposited in the following described trust funds, by whatever name designated, shall be those from which the deductions authorized by s. 215.20 shall be made:

1. The moneys deposited in the Gas Tax Collection Trust Fund created in s. 206.45 pursuant to the provisions of s. 215.25.

2. The county tax upon gasoline or other like products of petroleum levied pursuant to the provisions of s. 206.60.

3. All taxes levied on motor fuels other than gasoline, exclusive of 2 cents of cadastral tax levied pursuant to the provisions of s. 206.87.
hospital shall pay its initial assessment upon being licensed by the state and shall base its assessment payment during the first year of operation upon its projections for gross operating costs for that year. Each hospital under new ownership shall pay its initial assessment for the first year of operation under new ownership based on its gross operating costs for the last fiscal year under previous ownership. The assessments shall be levied and collected quarterly. All moneys collected are to be deposited by the Treasurer into the Hospital Cost Containment Trust Fund in the general fund, which account is hereby created. The Hospital Cost Containment Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 27. Subsection (3) of section 960 21, Florida Statutes, is amended to read:

960 21 Crimes Compensation Trust Fund --

(3) All administrative costs of this chapter and the service charge provided for in chapter 215 shall be paid out of moneys collected pursuant to this chapter and deposited in the Crimes Compensation Trust Fund.

Section 28. Subsection (4) is added to section 215 26, Florida Statutes, to read:

215 26 Repayment of funds paid into State Treasury through error, etc --

(4) This section shall be the exclusive procedure and remedy for refund claims between individual funds and accounts in the State Treasury.

Section 29. Notwithstanding other provisions of law to the contrary, the gross amount of estimated sales tax payments made pursuant to section 212 111(1)(a)1., Florida Statutes, as amended in HB 47-B, 1983 Special Session, and due and payable in June, 1984 shall be deposited in the General Revenue Fund.

Section 30. This act shall take effect July 1, 1983, provided

(1) If this act becomes a law after July 1, 1983 it shall operate retroactively to said date, and

(2) Section 29 shall take effect on the effective date of HB 47-B, 1983 Special Session, provided that if this act becomes a law after said date, it shall operate retroactively to said date.

Approved by the Governor July 13, 1983.

Filed in Office Secretary of State July 13, 1983

CHAPTER 83-339

Senate Bill No 26-B

An act relating to the law enforcement and correctional officer salary incentive program, adding s 943 22(4).
A bill to be entitled

An act relating to state financial matters,
amending ss. 215.20, 215.37(3), 570 20,
376.11(5), 350 113(2), 378.101(1)(1),
211.32(1)(f), 211.02(1), 718.509, 498.019,
721 28, 655.049, 267.051(2)(d), 493 316,
960.21(3), Florida Statutes; amending ss.
378.031(1), 395 512, 601 15(7)(a), (b), Florida
Statutes, 1982 Supplement; amending ss.
206.60(2)(a), 206.605(2), 215 22, Florida
Statutes, or amended by chapter 83-3, Laws of
Florida; increasing the service charge imposed
on certain moneys and trust funds; applying the
service charge to certain trust funds,
specifying applicability; providing for
retroactive operation, 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 moneys and certain trust funds to
contribute to the General Revenue Fund. -- A service charge
deduction of 6 4 percent, representing the estimated pro rata
share of the cost of general government paid from the General
Revenue Fund, shall be deducted made from the moneys and trust
funds enumerated in s. 215 22 The deduction shall be as
provided in s. 215.22 Income of a revenue nature shall
include all earnings received or credited by such moneys and
trust funds including the interest or benefit received from

CODING: Words in struck through type are deletions from existing law, words underlined are additions.
the investment of the principal of such trust funds as may be permitted by law. This provision shall be construed in favor of the General Revenue Fund in each instance. All such deductions shall be deposited in the General Revenue Fund.

Section 2. Section 215.22, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

215.22 Certain moneys and certain trust funds enumerated -- The income of a revenue nature deposited in the following described moneys and trust funds, by whatever name designated, shall be those from which the deductions authorized by s. 215.20 shall be made:

1. The moneys deposited in the Gas Tax Collection Trust Fund created in s. 206.45 pursuant to the provisions of s. 206.41.

2. The county tax upon gasoline or other like products of petroleum levied pursuant to the provisions of s. 206.60, and the municipal gas tax collected pursuant to s. 206.605.

3. All taxes levied on motor fuels other than gasoline, exclusive of 2 cents of said tax, levied pursuant to the provisions of s. 206.87.

4. The Professional Regulation Trust Fund.

5. All income of a revenue nature deposited in the General Inspection Trust Fund and subsidiary accounts thereof unless a different percentage is authorized in s. 579.29.

6. All income of a revenue nature received by The Division of Pari-mutuel Wagering.

7. All income of a revenue nature deposited in the Florida Citrus Advertising Trust Fund created in s. 601.15(7), including transfers from any subsidiary accounts thereof.
unless a different percentage is authorized in the aforesaid
section.

(8) All income of a revenue nature deposited in The
Special Disability Trust Fund created in s. 440.49(4)(h)1

(9) All income of a revenue nature deposited in The
Workers' Compensation Administration Trust Fund created in s.
440.50(1)(a)

(10) All transfers to The Special Employment Security
Administration Trust Fund created in s. 443.211(2)

(11) All income of a revenue nature deposited in The
Employment Security Administration Trust Fund created in s.
443.211(1)

(12) All income of a revenue nature deposited in The
Insurance Commissioner's Regulatory Trust Fund created in s.
624.523

(13) All income of a revenue nature deposited in The
Educational Certification and Service Trust Fund created in s.
231.30.

(14) All income of revenue nature deposited in The

(15) All income of a revenue nature deposited in The
Motorboat Revolving Trust Fund created in s. 327.28.

(16) All income of a revenue nature deposited in The
State Game Trust Fund established in s. 372.09.

(17) All income derived from outdoor advertising and
overweight violations which is deposited in the State
Transportation Trust Fund created in s. 206.46.

(18) All income of a revenue nature deposited in The
Agents and Solicitors County License Tax Trust Fund created in
s. 624.506.

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(19) The motor carrier road tax levied pursuant to the provisions of chapter 323, unless a different percentage is authorized in the aforesaid chapter.

(20) The trust fund of the Division of Hotels and Restaurants, as defined in s. 509.071, with the exception of those fees collected for the purpose of funding of the hospitality education program as stated in s. 509.302.

(21) All taxes deposited in The Local Option Gas Tax Trust Fund created pursuant to s. 336.025 established pursuant to s. 350.113

(22) The Phosphate Research Trust Fund established pursuant to s. 378.101(1)(i).

(23) The Nonmandatory Land Reclamation Trust Fund established pursuant to s. 378.031.

(24) The Land Reclamation Trust Fund established pursuant to s. 211.32(1)(f).

(25) The proceeds of the second oil tax and the second gas tax levied pursuant to s. 211.02.

(26) The Florida Condominiums Trust Fund established pursuant to s. 718.509.

(27) The Florida Land Sales Trust Fund established pursuant to s. 498.019.

(28) The Florida Real Estate Time-Sharing Trust Fund established pursuant to s. 721.28.

(29) The Financial Institutions' Regulatory Trust Fund established pursuant to s. 655.045.

(30) The trust funds administered by the Division of Archives, History, and Records Management of the Department of State.
The Division of Licensing Trust Fund established pursuant to s. 493.316.

The Hospital Cost Containment Trust Fund established pursuant to s. 395.512.

The Crimes Compensation Trust Fund established pursuant to s. 960.21.

The Florida Coastal Protection Trust Fund established pursuant to s. 376.11.

The enumeration of the above moneys or trust funds shall not prohibit the applicability thereto of s. 215.24 should the Governor determine that for the reasons mentioned in s. 215.24 said money or trust fund should be exempt herefrom, as it is the purpose of this law to exempt all trust funds from its force and effect where, by the operation of this law, federal matching funds or contributions to any trust fund would be lost to the state.

Section 3. Paragraph (a) of subsection (2) of section 206.60, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read

206.60 County tax on motor fuel.--

(2) The proceeds of said tax are hereby appropriated for public transportation purposes in the manner following

(a) The department, after deducting its expenses of collection, and after transferring to the General Revenue Fund the service charge and provided that no deduction shall be made from said tax proceeds as presently provided for by ss 215.20 and 215.22(2), shall monthly divide the proceeds of said tax into four equal parts and allocate said parts to the credit of each county upon the following formula distribution factors:
1. Three of the four parts in the ratio that the total taxable gallons sold and delivered to each county of the state for resale at retail or use during the previous state fiscal year bears to the total taxable gallons sold in the state.

2. One of the four equal parts in the ratio that the area of each county bears to the total area of all the counties.

Section 4. Subsection (2) of section 206 605, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read.

206 605 Municipal tax on motor fuel.--

(2) The proceeds of said tax, after deducting the service charge pursuant to ch. 215, shall be transferred into the Revenue Sharing Trust Fund for Municipalities.

Section 5. Subsection (3) of section 215.37, Florida Statutes, is amended to read.

215 37 Department of Professional Regulation and the boards to be financed from fees collected; moneys deposited in trust fund; service charge imposed and deposited into the 4 percent to General Revenue Fund; appropriation.--

(3) The department shall be charged a service charge pursuant to ch. 215 4 percent of all revenue collections (excluding refunds, grants, donations, etc.) made and credited to its account. The amount so charged shall be deposited in the General Revenue Fund unallocated.

Section 6 Section 570 20, Florida Statutes, is amended to read.

570 20 General Inspection Trust Fund.--All inspection fees and funds authorized and received from whatever source in the enforcement of the inspection laws administered by the department shall be paid into the General Inspection Trust Fund.
Fund of Florida, which said fund is created in the office of State Treasurer, and all expenses incurred in carrying out the provisions of said inspection laws shall be paid from said fund as other funds are paid from the State Treasury. Six Two percent of all income of a revenue nature deposited in this fund, including transfers from any subsidiary accounts thereof, shall be deposited in the General Revenue Fund pursuant to ch. 215 in lieu of the 4 percent service charge provided for in ch. 215-29.

Section 7. Paragraphs (a) and (b) of subsection (7) of section 601.15, Florida Statutes, 1982 Supplement, are amended to read:

601.15 Advertising campaign, methods of conducting, excise tax; emergency reserve fund; citrus research.---

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

(a) Six Two percent of all income of a revenue nature deposited in this fund, including transfers from any subsidiary accounts thereof and any interest income, shall be deposited in the General Revenue Fund pursuant to ch. 215 in lieu of the service charge provided for in ch. 215-29; however, if any moneys are withdrawn from the trust fund for investment, such 2 percent shall not again be charged against said moneys when they are redeposited in the trust fund.

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(b) An amount equal to 1 percent of all income of a revenue nature one-half of the amount deposited in the General Revenue Fund pursuant to paragraph (a) shall be set aside in the Florida Citrus Advertising Trust Fund to be used exclusively for citrus research by the Department of Citrus.

Section 8. Subsection (5) of section 376.11, Florida Statutes, is amended to read:

376.11 Florida Coastal Protection Trust Fund --

(5) Moneys in the Florida Coastal Protection Trust Fund shall be disbursed for the following purposes and no others.

(a) Administrative expenses, personnel expenses, and equipment costs of the department related to the enforcement of this chapter subject to s. 376.18 and the service charge provided for in ch. 215

(b) All immediate costs involved in the abatement of pollution related to the discharge of pollutants covered by this chapter and the abatement of other potential pollution hazards as authorized herein.

(c) All costs and expenses of the cleanup and rehabilitation of water fowl, wildlife, and all other natural resources damaged by the discharge of pollutants, whether performed or authorized by the department or any other state or local agency.

(d) All provable costs and damages which are the proximate results of the discharge of pollutants covered by this chapter.

(e) The acquisition of spoil disposal sites and improvements to existing and future spoil sites for the ports of St. Petersburg Bayboro Harbor, Jacksonville, Port Canaveral, Ft. Pierce, Palm Beach, Port Everglades, Miami.
Port Manatee, Port St Joe, Tampa, Panama City, Pensacola, and other navigable waters of the state.

(f) The service charge imposed pursuant to ch 215.

Section 9. Subsection (2) of section 350.113, Florida Statutes, is amended to read

350.113 Florida Public Service Regulatory Trust Fund; moneys to be deposited therein --

(2) All fees, licenses, and other charges, collected by the commission, except road taxes under chapter 323, shall be deposited in the State Treasury to the credit of the Florida Public Service Regulatory Trust Fund to be used in the operation of the commission as authorized by the Legislature; however, penalties and interest assessed and collected by the commission shall not be deposited in the trust fund but shall be deposited in the General Revenue Fund. The Florida Public Service Regulatory Trust Fund shall be subject to the service charge imposed pursuant to ch 215.

Section 10. Subsection (1) of section 378.101, Florida Statutes, is amended to read.

378.101 Florida Institute of Phosphate Research --

(1) There is created a Florida Institute of Phosphate Research, which is empowered.

(1) To administer the Phosphate Research Trust Fund and to expend funds therefrom for its administration and for carrying out the purposes set forth in this section. The Phosphate Research Trust Fund shall be subject to the service charge imposed pursuant to ch 215.

Section 11. Subsection (1) of section 378.031, Florida Statutes, 1982 Supplement, is amended to read.

378.031 Nonmandatory Land Reclamation Trust Fund --
(1) Money paid into the Nonmandatory Land Reclamation Trust Fund shall be made available for the costs expended for reclamation accomplished in accordance with programs approved by the Department of Natural Resources for lands mined or disturbed by the severance of phosphate rock prior to July 1, 1975, which lands are not subject to mandatory reclamation under s 211.32(3). The Nonmandatory Reclamation Trust Fund shall be subject to the service charge imposed pursuant to ch. 215. The Comptroller shall, upon written verification by the Department of Natural Resources of completion of an approved program for reclamation of lands not subject to mandatory reclamation, and upon verification of the cost of the reclamation, grant payments of funds from the Nonmandatory Land Reclamation Trust Fund in an amount equal to 100 percent of the costs incurred in completing the reclamation program, subject to the following limitations.

(a) A landowner shall not be entitled to payments in excess of the funds available in the Nonmandatory Land Reclamation Trust Fund.

(b) No moneys shall be paid to the landowner in excess of amounts actually expended to effect reclamation.

(c) As to lands which are deemed reclaimed without the necessity of reclamation after the adoption of the master reclamation plan, no moneys shall be paid to the landowner.

(d) Moneys shall be paid only for reclamation which is consistent with the master reclamation plan to be developed under s. 378.021 and adopted as a rule.

Section 12 Paragraph (f) of subsection (1) of section 211.32, Florida Statutes, is amended to read:

211.32 Tax on solid minerals, refund for restoration and reclamation --
(f) To encourage the rapid accomplishment of
reclamation, the taxes credited to the Land Reclamation Trust
Fund shall be available for refund to the taxpayer under
paragraph (d) for a maximum period of 5 years from the date
the tax is paid. The Land Reclamation Trust Fund shall be
subject to the service charge imposed pursuant to ch. 215. In
allocating the tax paid into the Land Reclamation Trust Fund
for a particular taxable year to refunds claimed and received
by the taxpayer, the taxes first paid into the trust fund
shall be deemed the taxes first paid out in refunds. The
department shall determine by July 1 of each year that portion
of the Land Reclamation Trust Fund for which refund claims
have not been timely filed and allowed in accordance with this
paragraph, and such portion shall be transferred to the
General Revenue Fund.

Section 13. Subsection (1) of section 211.02, Florida
Statutes, is amended to read:

211.02 Levy of oil and gas tax and amount thereof;
first and second taxes; basis of tax.--

(1) There is hereby levied, to be collected hereafter,
as provided herein, an excise tax upon every person engaging
or continuing within this state in the business of producing
or severing oil or gas, as defined herein, from the soil or
water for sale, transport, storage, or profit or for
commercial use. The amount of such tax shall be measured by
the value of the oil produced and saved, and by the value of
the gas produced and sold, or used, and is hereby levied and
assessed at the following rates: For oil, 8 percent of the
gross value thereof at the point of production, and for gas, 5
percent of the gross value thereof at the point of production;
said tax on oil and gas being made up of separate taxes,

being

(a) First oil tax: 37.5 percent of the total tax for
the state for the use of the General Revenue Fund and 50
percent of the total tax for the state for the use of the
Conservation and Recreation Lands Trust Fund.

(b) Second oil tax: 12.5 percent of the total tax for
the county in which the oil is produced for the use of the
genre revenue fund of the board of county commissioners.
however, the proceeds of the second oil tax shall be subject
to the service charge imposed pursuant to ch. 215.

(c) First gas tax: 30 percent of the total tax for
the state for the use of the General Revenue Fund and 50
percent of the total tax for the state for the use of the
Conservation and Recreation Lands Trust Fund.

(d) Second gas tax: 20 percent of the total tax for
the county in which the gas is produced for the use of the
genre revenue fund of the board of county commissioners.
however, the proceeds of the second gas tax shall be subject
to the service charge imposed pursuant to ch. 215.

Section 14. Section 718.509, Florida Statutes, is
amended to read.

718.509 Florida Condominiums Trust Fund. -- There is
created within the State Treasury the Florida Condominiums
Trust Fund to be used for the administration and operation by
the division of this chapter and chapter 719. All funds
collected by the division and any amount paid for a fee or
penalty under this chapter shall be deposited in the State
Treasury to the credit of the trust fund created by this
section. The Florida Condominiums Trust Fund shall be subject
to the service charge imposed pursuant to ch. 215.
Section 15. Section 498.019, Florida Statutes, is amended to read:

498.019 Florida Land Sales Trust Fund.--There is created within the State Treasury the Florida Land Sales Trust Fund to be used for the administration and operation of this chapter by the division. All funds collected by the division and any amount paid for a license, fee, or penalty under this chapter shall be deposited in the State Treasury to the credit of the trust fund created by this section. The Florida Land Sales Trust Fund shall be subject to the service charge imposed pursuant to ch. 215.

Section 16. Section 721.28, Florida Statutes, is amended to read:

721.28 Florida Real Estate Time-Sharing Trust Fund.--There is created within the State Treasury the Florida Real Estate Time-Sharing Trust Fund, to be used for the administration and operation of this chapter by the division. All funds collected by the division and any amounts paid as fees or penalties under this chapter shall be deposited in the State Treasury to the credit of the trust fund created by this section. The Florida Real Estate Time-Sharing Trust Fund shall be subject to the service charge imposed pursuant to ch. 215.

Section 17. Section 655.049, Florida Statutes, is amended to read:

655.049 Deposit of fees and assessments --The fees and assessments provided for in the financial institutions codes shall, in all cases, be paid directly to the department, which shall deposit all thereof in the Financial Institutions' Regulatory Trust Fund, which fund shall be used by the department to pay its costs for administration of this chapter.

CODING: Words in block through type are deletions from existing law, words underlined are additions.
and the financial institutions codes. The department shall
determine and report to the Legislature whether the fees and
assessments provided in the financial institutions codes and
assessed against and collected from each class of financial
institutions support the expenditures for each class of
financial institutions. The Financial Institutions'...
Section 20 Subsection (1) of section 395.512, Florida Statutes, 1982 Supplement, is amended to read:

395.512 Budget, expenses, assessments; hospital cost containment program account --

(1) The board shall biennially prepare a budget which shall include an estimate of income and expenditures for administration and operation of the hospital cost containment program for the biennium, to be submitted to the Governor for transmittal to the Legislature for approval. Subject to the approval of the Legislature, expenses of the program shall be financed by assessments against hospitals in an amount to be determined biennially by the board, but not to exceed 0.04 percent of the gross operating costs of each hospital for the provision of hospital services for its last fiscal year.

Every new hospital shall pay its initial assessment upon being licensed by the state and shall base its assessment payment during the first year of operation upon its projections for gross operating costs for that year. Each hospital under new ownership shall pay its initial assessment for the first year of operation under new ownership based on its gross operating costs for the last fiscal year under previous ownership. The assessments shall be levied and collected quarterly. All moneys collected are to be deposited by the Treasurer into the Hospital Cost Containment Trust Fund in the general fund, which account is hereby created. The Hospital Cost Containment Trust Fund shall be subject to the service charge imposed pursuant to ch. 215.

Section 21. Subsection (3) of section 960.21, Florida Statutes, is amended to read

CODING: Words in struck through type are deletions from existing law, words underlined are additions.
960 21 Crimes Compensation Trust Fund --

(3) All administrative costs of this chapter and the service charge provided for in ch 215 shall be paid out of moneys collected pursuant to this chapter and deposited in the Crimes Compensation Trust Fund.

Section 22 This act shall apply to all receipts and transfers made on or after July 1, 1982

Section 23 This act shall take effect upon becoming a law and shall operate retroactively to July 1, 1982

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SENATE SUMMARY

Increases from 4 to 6 percent the service charge on certain moneys and trust funds to cover the cost of general government. Provides for deposit of such service charge into the General Revenue Fund. Applies the service charge to certain trust funds. See bill for details.

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A bill to be entitled

An act relating to state financial matters,
amending ss 215.20, 215 37(3), 570 20,
376.11(5), 350 113(2), 378 101(1)(1),
211 32(1)(f), 211 02(1), 718.509, 498.019,
721.28, 655 049, 267 051(2)(d), 493.316,
960.21(3), Florida Statutes, amending ss
378.031(1), 395 512, 601 15(7)(a), (b), Florida
Statutes, 1982 Supplement; amending ss
206 60(2)(a), 206 605(2), 215 22, Florida
Statutes, as amended by chapter 83-3, Laws of
Florida; increasing the service charge imposed
on certain moneys and trust funds; applying the
service charge to certain trust funds; adding
subsection (4) to s 215 26, Florida Statutes,
providing that said section is the exclusive
remedy for refunds between individual funds and
accounts in the State Treasury, specifying
applicability, providing for retroactive
operation; 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 moneys and certain trust funds to
contribute to the General Revenue Fund --A service charge
deduction of 5 4 percent, representing the estimated pro rata
share of the cost of general government paid from the General
Revenue Fund, shall be deducted made from the moneys and trust
funds enumerated in s. 215 22. The deduction shall be as

CODING Words in struck through type are deletions from existing law, words underlined are additions
Income of a revenue nature shall include all earnings received or credited by such moneys and trust funds, including the interest or benefit received from the investment of the principal of such trust funds as may be permitted by law. This provision shall be construed in favor of the General Revenue Fund in each instance. All such deductions shall be deposited in the General Revenue Fund. There is appropriated from the proper respective trust funds from time to time such sums as may be necessary to pay such service charge.

Section 2. Section 215.22, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

215.22 Certain moneys and certain trust funds enumerated --The following described moneys and income of a revenue nature deposited in the following described trust funds, by whatever name designated, shall be those from which the deductions authorized by s. 215.20 shall be made:

1. The moneys deposited in the Gas Tax Collection Trust Fund created in s. 206.45 pursuant to the provisions of s. 232.95

2. The county tax upon gasoline or other like products of petroleum levied pursuant to the provisions of s. 206.60, and the municipal gas tax collected pursuant to s. 206.605.

3. All taxes levied on motor fuels other than gasoline, exclusive of 2 cents of said tax, levied pursuant to the provisions of s. 206.87.

4. The Professional Regulation Trust Fund.

5. All income of a revenue nature deposited in the General Inspection Trust Fund and subsidiary accounts thereof, unless a different percentage is authorized in s. 570.20.

CODING: Words in small type are deletions from existing law, words underlined are additions.
(5) All income of a revenue nature received by The
trust funds administered by the Division of Parimutuel
Wagering, the Florida Harness Horse Racing Trust Fund, and the
Florida Quarter Horse Racing Promotional Trust Fund

(7) All income of a revenue nature deposited in The
Florida Citrus Advertising Trust Fund created in s. 601.15(7),
including transfers from any subsidiary accounts thereof,
unless a different percentage is authorized by the aforesaid
section

(8) All income of a revenue nature deposited in The
Special Disability Trust Fund created in s. 440.49(4)(h)

(9) All income of a revenue nature deposited in The
Workers’ Compensation Administration Trust Fund created in s
440.50(1)(a)

(10) All transfers to The Special Employment Security
Administration Trust Fund created in s. 443.211(2)

(11) All income of a revenue nature deposited in The
Employment Security Administration Trust Fund created in s.
443.211(1).

(12) All income of a revenue nature deposited in The
Insurance Commissioner’s Regulatory Trust Fund created in s
624.523

(13) All income of a revenue nature deposited in The
Educational Certification and Service Trust Fund created in s
231.30

(14) All income of revenue nature deposited in The
Cigarette Tax Collection Trust Fund created in s. 210.20

(15) All income of a revenue nature deposited in The
Motorboat Revolving Trust Fund created in s. 327.28

(16) All income of a revenue nature deposited in The
State Game Trust Fund established in s. 372.09

CODING Words in struck through type are deletions from existing law, words underlined are additions
All income derived from outdoor advertising and overweight violations which is deposited in the State Transportation Trust Fund created in s 206 46.

All income of a revenue nature deposited in The Agents and Solicitors County License Tax Trust Fund created in s 624 506.

The motor carrier road tax levied pursuant to the provisions of chapter 3237, unless a different percentage is authorized in the aforesaid chapter.

The trust fund of the Division of Hotels and Restaurants, as defined in s 509 072 6-509-071, with the exception of those fees collected for the purpose of funding of the hospitality education program as stated in s 509 302.

All taxes deposited in The Local Option Gas Tax Trust Fund created pursuant to s 336 025.

The Florida Public Service Regulatory Trust Fund established pursuant to s 350 113.

The Phosphate Research Trust Fund established pursuant to s 211 3103.

The Nonmandatory Land Reclamation Trust Fund established pursuant to s 211 3103.

The Land Reclamation Trust Fund established pursuant to s 211.32(1)(f).

The proceeds of the second oil tax and the second gas tax levied pursuant to s 211 02.

The Florida Condominiums Trust Fund established pursuant to s 718 509.

The Florida Land Sales Trust Fund established pursuant to s 498 019.

The Florida Real Estate Time-Sharing Trust Fund established pursuant to s 721 28.
(29) The Financial Institutions' Regulatory Trust Fund established pursuant to s. 555.049.

(30) The trust funds administered by the Division of Archives, History, and Records Management of the Department of State.

(31) The Division of Licensing Trust Fund established pursuant to s. 493.316.

(32) The Hospital Cost Containment Trust Fund established pursuant to s. 395.512.

(33) The Crimes Compensation Trust Fund established pursuant to s. 960.21.

(34) The Florida Coastal Protection Trust Fund established pursuant to s. 376.11.

The enumeration of the above moneys or trust funds shall not prohibit the applicability thereto of s. 215.24 should the Governor determine that for the reasons mentioned in s. 215.24 said money or trust fund should be exempt herefrom, as it is the purpose of this law to exempt all trust funds from its force and effect where, by the operation of this law, federal matching funds or contributions to any trust fund would be lost to the state.

Section 3 Paragraph (a) of subsection (2) of section 206.60, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

206.60 County tax on motor fuel --

(2) The proceeds of said tax are hereby appropriated for public transportation purposes in the manner following

(a) The department, after deducting its expenses of collection, and after transferring to the General Revenue Fund the service charge and provided that no deduction shall be
made from said tax proceeds as presently provided for by s. 215-20 and 215-22(f), shall monthly divide the proceeds of said tax into four equal parts and allocate said parts to the credit of each county upon the following formula distribution factors.

1. Three of the four parts in the ratio that the total taxable gallons sold and delivered to each county of the state for resale at retail or use during the previous state fiscal year bears to the total taxable gallons sold in the state.

2. One of the four equal parts in the ratio that the area of each county bears to the total area of all the counties.

Section 4 Subsection (2) of section 206.605, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

206.605 Municipal tax on motor fuel.--

(2) The proceeds of said tax, after deducting the service charge pursuant to chapter 215, shall be transferred into the Revenue Sharing Trust Fund for Municipalities.

Section 5. Subsection (3) of section 215-37, Florida Statutes, is amended to read:

215-37 Department of Professional Regulation and the boards to be financed from fees collected, moneys deposited in trust fund, service charge imposed and deposited into the 4 percent General Revenue Fund, appropriation --

(3) The department shall be charged a service charge pursuant to chapter 215 4 percent of all revenue collections (excluding refunds, grants, donations, etc.) made and credited to its account. The amount so charged shall be deposited in the General Revenue Fund unallocated.
Section 6 Section 570.20, Florida Statutes, is amended to read

570.20 General Inspection Trust Fund -- All inspection fees and funds authorized and received from whatever source in the enforcement of the inspection laws administered by the department shall be paid into the General Inspection Trust Fund of Florida, which said fund is created in the office of State Treasurer, and all expenses incurred in carrying out the provisions of said inspection laws shall be paid from said fund as other funds are paid from the State Treasury. Six percent of all income of a revenue nature deposited in this fund, including transfers from any subsidiary accounts thereof, shall be deposited in the General Revenue Fund pursuant to chapter 215 in lieu of the 4 percent service charge provided for in ch. 215-20.

Section 7 Paragraphs (a) and (b) of subsection (7) of section 601.15, Florida Statutes, 1982 Supplement, are amended to read

601.15 Advertising campaign; methods of conducting, excise tax; emergency reserve fund; citrus research --

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

(a) Six percent of all income of a revenue nature deposited in this fund, including transfers from any subsidiary accounts thereof and any interest income, shall be deposited in the General Revenue Fund pursuant to chapter 215.
in lieu of the service charge provided for in s- 245-20;
provided, however, that if any moneys are withdrawn from the
trust fund for investment, such 2 percent shall not again be
charged against said moneys when they are redeposited in the
trust fund
(b) An amount equal to 1 percent of all income of a
revenue nature one-half of the amount deposited in the General
Revenue Fund pursuant to paragraph (a) shall be set aside in
the Florida Citrus Advertising Trust Fund to be used
exclusively for citrus research by the Department of Citrus.
Section 8. Subsection (5) of section 376 11, Florida
Statutes, is amended to read
376.11 Florida Coastal Protection Trust Fund --
(5) Moneys in the Florida Coastal Protection Trust
Fund shall be disbursed for the following purposes and no
others:
(a) Administrative expenses, personnel expenses, and
equipment costs of the department related to the enforcement
of this chapter subject to s. 376.18.
(b) All immediate costs involved in the abatement of
pollution related to the discharge of pollutants covered by
this chapter and the abatement of other potential pollution
hazards as authorized herein
(c) All costs and expenses of the cleanup and
rehabilitation of water fowl, wildlife, and all other natural
resources damaged by the discharge of pollutants, whether
performed or authorized by the department or any other state
or local agency.
(d) All provable costs and damages which are the
proximate results of the discharge of pollutants covered by
this chapter.

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(e) The acquisition of spoil disposal sites and improvements to existing and future spoil sites for the ports of St. Petersburg Bayboro Harbor, Jacksonville, Port Canaveral, Ft. Pierce, Palm Beach, Port Everglades, Miami, Port Manatee, Port St. Joe, Tampa, Panama City, Pensacola, and other navigable waters of the state

(f) The service charge imposed pursuant to chapter 215

Section 9. Subsection (2) of section 350.113, Florida Statutes, is amended to read:

350.113 Florida Public Service Regulatory Trust Fund; moneys to be deposited therein.--

(2) All fees, licenses, and other charges, collected by the commission, except road taxes under chapter 323, shall be deposited in the State Treasury to the credit of the Florida Public Service Regulatory Trust Fund to be used in the operation of the commission as authorized by the Legislature, however, penalties and interest assessed and collected by the commission shall not be deposited in the trust fund but shall be deposited in the General Revenue Fund. The Florida Public Service Regulatory Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 10. Paragraph (1) of subsection (1) of section 378.101, Florida Statutes, is amended to read:

378.101 Florida Institute of Phosphate Research --

(1) There is created a Florida Institute of Phosphate Research, which is empowered:

(i) To administer the Phosphate Research Trust Fund and to expend funds therefrom for its administration and for carrying out the purposes set forth in this section.
314-1637-83

Phosphate Research Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 11. Subsection (1) of section 378.031, Florida Statutes, 1982 Supplement, is amended to read.

378.031 Nonmandatory Land Reclamation Trust Fund.—

(1) Money paid into the Nonmandatory Land Reclamation Trust Fund shall be made available for the costs expended for reclamation accomplished in accordance with programs approved by the Department of Natural Resources for lands mined or disturbed by the severance of phosphate rock prior to July 1, 1975, which lands are not subject to mandatory reclamation under s. 211.32(3). The Nonmandatory Land Reclamation Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. The Comptroller shall, upon written verification by the Department of Natural Resources of completion of an approved program for reclamation of lands not subject to mandatory reclamation, and upon verification of the cost of the reclamation, grant payments of funds from the Nonmandatory Land Reclamation Trust Fund in an amount equal to 100 percent of the costs incurred in completing the reclamation program, subject to the following limitations:

(a) A landowner shall not be entitled to payments in excess of the funds available in the Nonmandatory Land Reclamation Trust Fund.

(b) No moneys shall be paid to the landowner in excess of amounts actually expended to effect reclamation.

(c) As to lands which are deemed reclaimed without the necessity of reclamation after the adoption of the master reclamation plan, no moneys shall be paid to the landowner.
(d) Moneys shall be paid only for reclamation which is consistent with the master reclamation plan to be developed under s. 378.021 and adopted as a rule.

Section 12 Paragraph (f) of subsection (1) of section 211.32, Florida Statutes, is amended to read

211.32 Tax on solid minerals, refund for restoration and reclamation --

(1)

(f) To encourage the rapid accomplishment of reclamation, the taxes credited to the Land Reclamation Trust Fund shall be available for refund to the taxpayer under paragraph (d) for a maximum period of 5 years from the date the tax is paid. The Land Reclamation Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

In allocating the tax paid into the Land Reclamation Trust Fund for a particular taxable year to refunds claimed and received by the taxpayer, the taxes first paid into the trust fund shall be deemed the taxes first paid out in refunds. The department shall determine by July 1 of each year that portion of the Land Reclamation Trust Fund for which refund claims have not been timely filed and allowed in accordance with this paragraph, and such portion shall be transferred to the General Revenue Fund.

Section 13 Subsection (1) of section 211.02, Florida Statutes, is amended to read:

211.02 Levy of oil and gas tax and amount thereof; first and second taxes, basis of tax --

(1) There is hereby levied, to be collected hereafter, as provided herein, an excise tax upon every person engaging or continuing within this state in the business of producing or severing oil or gas, as defined herein, from the soil or

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water for sale, transport, storage, or profit or for commercial use. The amount of such tax shall be measured by the value of the oil produced and saved, and by the value of the gas produced and sold, or used, and is hereby levied and assessed at the following rates. For oil, 8 percent of the gross value thereof at the point of production; and for gas, 5 percent of the gross value thereof at the point of production, said tax on oil and gas being made up of separate taxes, being:

(a) First oil tax. 37.5 percent of the total tax for the state for the use of the General Revenue Fund and 50 percent of the total tax for the state for the use of the Conservation and Recreation Lands Trust Fund

(b) Second oil tax: 12.5 percent of the total tax for the county in which the oil is produced for the use of the general revenue fund of the board of county commissioners. However, the proceeds of the second oil tax shall be subject to the service charge imposed pursuant to chapter 215.

(c) First gas tax 30 percent of the total tax for the state for the use of the General Revenue Fund and 50 percent of the total tax for the state for the use of the Conservation and Recreation Lands Trust Fund.

(d) Second gas tax 20 percent of the total tax for the county in which the gas is produced for the use of the general revenue fund of the board of county commissioners. However, the proceeds of the second gas tax shall be subject to the service charge imposed pursuant to chapter 215.

Section 14 Section 718.509, Florida Statutes, is amended to read

718.509 Florida Condominiums Trust Fund -- There is created within the State Treasury the Florida Condominiums Trust Fund.
Trust Fund to be used for the administration and operation by the division of this chapter and chapter 719. All funds collected by the division and any amount paid for a fee or penalty under this chapter shall be deposited in the State Treasury to the credit of the trust fund created by this section. The Florida Condominiums Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 15 Section 498 019, Florida Statutes, is amended to read:

498 019 Florida Land Sales Trust Fund. -- There is created within the State Treasury the Florida Land Sales Trust Fund to be used for the administration and operation of this chapter by the division. All funds collected by the division and any amount paid for a license, fee, or penalty under this chapter shall be deposited in the State Treasury to the credit of the trust fund created by this section. The Florida Land Sales Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 16 Section 721 28, Florida Statutes, is amended to read:

721 28 Florida Real Estate Time-Sharing Trust Fund. -- There is created within the State Treasury the Florida Real Estate Time-Sharing Trust Fund, to be used for the administration and operation of this chapter by the division. All funds collected by the division and any amounts paid as fees or penalties under this chapter shall be deposited in the State Treasury to the credit of the trust fund created by this section. The Florida Real Estate Time-Sharing Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

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Section 17. Section 655.049, Florida Statutes, is amended to read:

655.049 Deposit of fees and assessments -- The fees and assessments provided for in the financial institutions codes shall, in all cases, be paid directly to the department, which shall deposit all thereof in the Financial Institutions' Regulatory Trust Fund, which fund shall be used by the department to pay its costs for administration of this chapter and the financial institutions codes. The department shall determine and report to the Legislature whether the fees and assessments provided in the financial institutions codes and assessed against and collected from each class of financial institutions support the expenditures for each class of financial institutions. The Financial Institutions' Regulatory Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 18. Paragraph (d) of subsection (2) of section 267.051, Florida Statutes, is amended to read

267.051 Records and information management --

(2)

(d) The Florida State Records Center may charge fees for supplies and services, including, but not limited to, shipping containers, pickup, delivery, reference, and storage. Fees shall be based upon the actual cost of the supplies and services and shall be deposited in the operating trust fund.

The operating trust fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 19. Section 493.316, Florida Statutes, is amended to read:

493.316 Trust fund -- There is created within the Division of Licensing of the department a Division of

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Licensing Trust Fund All moneys required to be paid under this chapter shall be collected by the department and deposited in the trust fund. The Division of Licensing Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. The Legislature shall appropriate from the fund such amounts as it deems necessary for the purpose of administering the provisions of this chapter. The unencumbered balance in the trust fund at the beginning of the year shall not exceed $100,000, and any excess shall be transferred to the General Revenue Fund unallocated.

Section 20. Subsection (1) of section 395.512, Florida Statutes, 1982 Supplement, is amended to read:

395.512 Budget, expenses, assessments, hospital cost containment program account --

(1) The board shall biennially prepare a budget which shall include an estimate of income and expenditures for administration and operation of the hospital cost containment program for the biennium, to be submitted to the Governor for transmittal to the Legislature for approval. Subject to the approval of the Legislature, expenses of the program shall be financed by assessments against hospitals in an amount to be determined biennially by the board, but not to exceed 0.04 percent of the gross operating costs of each hospital for the provision of hospital services for its last fiscal year. Every new hospital shall pay its initial assessment upon being licensed by the state and shall base its assessment payment during the first year of operation upon its projections for gross operating costs for that year. Each hospital under new ownership shall pay its initial assessment for the first year of operation under new ownership based on its gross operating costs for the last fiscal year under previous ownership. The
assessments shall be levied and collected quarterly. All
moneys collected are to be deposited by the Treasurer into the
Hospital Cost Containment Trust Fund in the general fund,
which account is hereby created. The Hospital Cost
Containment Trust Fund shall be subject to the service charge
imposed pursuant to chapter 215.

Section 21. Subsection (3) of section 960.21, Florida
Statutes, is amended to read:

960.21 Crimes Compensation Trust Fund.--
(3) All administrative costs of this chapter and the
service charge provided for in chapter 215 shall be paid out
of moneys collected pursuant to this chapter and deposited in
the Crimes Compensation Trust Fund.

Section 22. Subsection (4) is added to section 215.26,
Florida Statutes, to read:

215.26 Repayment of funds paid into State Treasury
through error, etc.--
(4) This section shall be the exclusive procedure and
remedy for refund claims between individual funds and accounts
in the State Treasury.

Section 23. This act shall apply to all receipts and
transfers made on or after July 1, 1982.

Section 24. This act shall take effect upon becoming a
law and shall operate retroactively to July 1, 1982

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR SENATE BILL 920

The proposed committee substitute:

1. Amends s. 215.26, Florida Statutes, to provide that the
procedure provided for the refund of monies paid into the state
treasury in error, from interfund transfers, be the exclusive
procedure and remedy available to individual funds and accounts in
the state treasury.

2. In addition to identifying trust funds administered by the
Division of Parimutuel Wagering, the proposed committee substitute
specifically lists the Florida Harness Horse Racing Trust Fund and
the Florida Quarter Horse Racing Promotional Trust Fund to insure
that these trust funds are subject to the service charges.

3. The proposed committee substitute makes several technical
changes.
A bill to be entitled

An act relating to state financial matters;

amending ss. 215.20, 215.37(3), 570.20,
376.11(5), 350.113(2), 378.101(1)(i),
211.32(1)(f), 211.02(1), 718.509, 498.019,
721.28, 655.049, 267.051(2)(d), 493.316,
960.21(3), Florida Statutes; amending ss.
378.031(1), 395.512, 601.15(7)(a), (b), Florida
Statutes, 1982 Supplement; amending ss.
206.60(2)(a), 206.605(2), 215.22, Florida
Statutes, as amended by chapter 83-3, Laws of
Florida; increasing the service charge imposed
on certain moneys and trust funds; applying the
service charge to certain trust funds; adding
subsection (4) to s. 215.26, Florida Statutes,
providing that said section is the exclusive
remedy for refunds between individual funds and
accounts in the State Treasury; amending s.
206.875(1), Florida Statutes, providing for the
applicability of a service charge to the taxes
levied on special fuels under part II of
chapter 206, Florida Statutes; amending s.
336.025(2), Florida Statutes, as created by
chapter 83-3, Laws of Florida, providing for
applicability of the service charge to the
Local Option Tax Trust Fund; specifying
applicability; providing for retroactive
operation; 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 moneys and certain trust funds to contribute to the General Revenue Fund.--A service charge deduction of 6 4 percent, representing the estimated pro rata share of the cost of general government paid from the General Revenue Fund, shall be deducted made from the moneys and trust funds enumerated in s. 215.22. The deduction shall be as provided in s. 215.22. Income of a revenue nature shall include all earnings received or credited by such moneys and trust funds, including the interest or benefit received from the investment of the principal of such trust funds as may be permitted by law. This provision shall be construed in favor of the General Revenue Fund in each instance. All such deductions shall be deposited in the General Revenue Fund.

There is appropriated from the proper respective trust funds from time to time such sums as may be necessary to pay such service charge.

Section 2. Section 215.22, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

215.22 Certain moneys and certain trust funds enumerated.--The following described moneys and income of a revenue nature deposited in the following described trust funds, by whatever name designated, shall be those from which the deductions authorized by s. 215.20 shall be made:

(1) The moneys-deposited-in-the Gas Tax Collection Trust Fund created in s. 206.45 pursuant-to-the-provisions-of s¡-212.95.

(2)--The-county-tax-upon-gasoline-or-other-like products-of-petroleum-levied-pursuant-to-the-provisions-of s. 206-60.
(2) All taxes levied on motor fuels other than gasoline, exclusive of 2 cents of said tax, levied pursuant to the provisions of s. 206.87

(3) The Professional Regulation Trust Fund

(4) All income of a revenue nature deposited in The General Inspection Trust Fund and subsidiary accounts thereof, unless a different percentage is authorized in s. 570-20.

(5) The trust funds administered All income of a revenue nature received by the Division of Pari-mutuel Wagering, the Florida Harness Horse Racing Promotional Trust Fund, and the Florida Quarter Horse Racing Promotional Trust Fund.

(6) All income of a revenue nature deposited in The Florida Citrus Advertising Trust Fund created in s. 601 15(7), including transfers from any subsidiary accounts thereof, unless a different percentage is authorized in the aforesaid section.

(7) All income of a revenue nature deposited in The Special Disability Trust Fund created in s. 440 49(4)(h)

(8) All income of a revenue nature deposited in The Workers’ Compensation Administration Trust Fund created in s. 440 50(1)(a)

(9) All transfers to The Special Employment Security Administration Trust Fund created in s. 443 211(2)

(10) All income of a revenue nature deposited in The Employment Security Administration Trust Fund created in s. 443 211(1)

(11) All income of a revenue nature deposited in The Insurance Commissioner’s Regulatory Trust Fund created in s. 624 523.
(12) All income of a revenue nature deposited in The Educational Certification and Service Trust Fund created in s. 231.30.
(13) All income of revenue nature deposited in The Cigarette Tax Collection Trust Fund created in s. 210.20.
(14) All income of a revenue nature deposited in The Motorboat Revolving Trust Fund created in s. 327.28.
(15) All income of a revenue nature deposited in The State Game Trust Fund created in s. 372.09.
(16) All income derived from outdoor advertising and overweight violations which is deposited in the State Transportation Trust Fund created in s. 206.46.
(17) All income of a revenue nature deposited in the Agents and Solicitors County License Tax Trust Fund created in s. 624.506.
(18) The motor carrier road tax levied pursuant to the provisions of chapter 323, unless a different percentage is authorized in the aforesaid chapter.
(19) The trust fund of the Division of Hotels and Restaurants, as defined in s. 509.072 ss. 509-971, with the exception of those fees collected for the purpose of funding of the hospitality education program as stated in s. 509.302.
(20) All taxes deposited in the Local Option Gas Tax Trust Fund created pursuant to s. 336.025.
(21) The Florida Public Service Regulatory Trust Fund established pursuant to s. 350.113.
(22) The Phosphate Research Trust Fund established pursuant to s. 211.3103.
(23) The Nonmandatory Land Reclamation Trust Fund established pursuant to s. 211.3103.
(23) The Land Reclamation Trust Fund established pursuant to s. 211.32(1)(f).

(24) The proceeds of the second oil tax and the second gas tax levied pursuant to s. 211.02.

(25) The Florida Condominiums Trust Fund established pursuant to s. 718.509.

(26) The Florida Land Sales Trust Fund established pursuant to s. 498.019.

(27) The Florida Real Estate Time-Sharing Trust Fund established pursuant to s. 721.28.

(28) The Financial Institutions' Regulatory Trust Fund established pursuant to s. 655.049.

(29) The trust funds administered by the Division of Archives, History, and Records Management of the Department of State.

(30) The Division of Licensing Trust Fund established pursuant to s. 493.316.

(31) The Hospital Cost Containment Trust Fund established pursuant to s. 395.512.

(32) The Crimes Compensation Trust Fund established pursuant to s. 960.21.

(33) The Florida Coastal Protection Trust Fund established pursuant to s. 376.11.

The enumeration of the above moneys or trust funds shall not prohibit the applicability thereto of s. 215.24 should the Governor determine that for the reasons mentioned in s. 215.24 said money or trust fund should be exempt herefrom, as it is the purpose of this law to exempt all trust funds from its force and effect where, by the operation of this law, federal
matching funds or contributions to any trust fund would be lost to the state.

Section 3. Paragraph (a) of subsection (2) of section 206.60, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read:

206.60 County tax on motor fuel --

(2) The proceeds of said tax are hereby appropriated for public transportation purposes in the manner following:

(a) The department, after deducting its expenses of collection, and after transferring to the General Revenue Fund the service charge and provided that no deduction shall be made from said tax proceeds as presently provided for by ss 215 20 and 215-22(2), shall monthly divide the proceeds of said tax into four equal parts and allocate said parts to the credit of each county upon the following formula distribution factors:

1 Three of the four parts in the ratio that the total taxable gallons sold and delivered to each county of the state for resale at retail or use during the previous state fiscal year bears to the total taxable gallons sold in the state.

2 One of the four equal parts in the ratio that the area of each county bears to the total area of all the counties.

Section 4 Subsection (2) of section 206 605, Florida Statutes, as amended by chapter 83-3, Laws of Florida, is amended to read

206 605 Municipal tax on motor fuel.--

(2) The proceeds of said tax, after deducting the service charge pursuant to chapter 215, shall be transferred into the Revenue Sharing Trust Fund for Municipalities.
Section 5  Subsection (3) of section 215 37, Florida Statutes, is amended to read:

215 37 Department of Professional Regulation and the boards to be financed from fees collected, moneys deposited in trust fund, service charge imposed and deposited into the 4 percent to General Revenue Fund; appropriation.--

(3) The department shall be charged a service charge pursuant to chapter 215 4 percent of all revenue collections (excluding refunds, grants, donations, etc.) made and credited to its account. The amount so charged shall be deposited in the General Revenue Fund unallocated.

Section 6. Section 570 20, Florida Statutes, is amended to read

570.20 General Inspection Trust Fund.--All inspection fees and funds authorized and received from whatever source in the enforcement of the inspection laws administered by the department shall be paid into the General Inspection Trust Fund of Florida, which said fund is created in the office of State Treasurer, and all expenses incurred in carrying out the provisions of said inspection laws shall be paid from said fund as other funds are paid from the State Treasury  Six Two percent of all income of a revenue nature deposited in this fund, including transfers from any subsidiary accounts thereof, shall be deposited in the General Revenue Fund pursuant to chapter 215 in lieu of the 4 percent service charge provided for in s- 215-20

Section 7 Paragraphs (a) and (b) of subsection (7) of section 601 15, Florida Statutes, 1982 Supplement, are amended to read

601 15 Advertising campaign, methods of conducting, excise tax, emergency reserve fund; citrus research --
(7) All excise taxes levied and collected under the provisions of this chapter shall be paid into the State Treasury on or before the 15th day of each month, such moneys to be accounted for in a special fund to be designated as the Florida Citrus Advertising Trust Fund, and all moneys in such fund are hereby appropriated to the Department of Citrus for the following purposes

(a) Six percent of all income of a revenue nature deposited in this fund, including transfers from any subsidiary accounts thereof and any interest income, shall be deposited in the General Revenue Fund pursuant to chapter 215 in lieu of the service charge provided for in § 215-20; provided, however, that if any moneys are withdrawn from the trust fund for investment, such 2 percent shall not again be charged against said moneys when they are redeposited in the trust fund.

(b) An amount equal to 1 percent of all income of a revenue nature one-half of the amount deposited in the General Revenue Fund pursuant to paragraph (a) shall be set aside in the Florida Citrus Advertising Trust Fund to be used exclusively for citrus research by the Department of Citrus.

Section 8 Subsection (5) of section 376.11, Florida Statutes, is amended to read

376.11 Florida Coastal Protection Trust Fund --

(5) Moneys in the Florida Coastal Protection Trust Fund shall be disbursed for the following purposes and no others.

(a) Administrative expenses, personnel expenses, and equipment costs of the department related to the enforcement of this chapter subject to s 376 18.

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(b) All immediate costs involved in the abatement of pollution related to the discharge of pollutants covered by this chapter and the abatement of other potential pollution hazards as authorized herein.

(c) All costs and expenses of the cleanup and rehabilitation of water fowl, wildlife, and all other natural resources damaged by the discharge of pollutants, whether performed or authorized by the department or any other state or local agency.

(d) All provable costs and damages which are the proximate results of the discharge of pollutants covered by this chapter.

(e) The acquisition of spoil disposal sites and improvements to existing and future spoil sites for the ports of St. Petersburg Bayboro Harbor, Jacksonville, Port Canaveral, Ft. Pierce, Palm Beach, Port Everglades, Miami, Port Manatee, Port St. Joe, Tampa, Panama City, Pensacola, and other navigable waters of the state.

(f) The service charge imposed pursuant to chapter

Section 9 Subsection (2) of section 350 113, Florida Statutes, is amended to read

350 113 Florida Public Service Regulatory Trust Fund; moneys to be deposited therein —

(2) All fees, licenses, and other charges, collected by the commission, except road taxes under chapter 323, shall be deposited in the State Treasury to the credit of the Florida Public Service Regulatory Trust Fund to be used in the operation of the commission as authorized by the Legislature, however, penalties and interest assessed and collected by the commission shall not be deposited in the trust fund but shall...
be deposited in the General Revenue Fund. The Florida Public Service Regulatory Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 10. Paragraph (1) of subsection (1) of section 378 101, Florida Statutes, is amended to read:

378 101 Florida Institute of Phosphate Research --

(1) There is created a Florida Institute of Phosphate Research, which is empowered

(1) To administer the Phosphate Research Trust Fund and to expend funds therefrom for its administration and for carrying out the purposes set forth in this section. The Phosphate Research Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 11. Subsection (1) of section 378 031, Florida Statutes, 1982 Supplement, is amended to read:

378 031 Nonmandatory Land Reclamation Trust Fund --

(1) Money paid into the Nonmandatory Land Reclamation Trust Fund shall be made available for the costs expended for reclamation accomplished in accordance with programs approved by the Department of Natural Resources for lands mined or disturbed by the severance of phosphate rock prior to July 1, 1975, which lands are not subject to mandatory reclamation under s 211 32(3). The Nonmandatory Land Reclamation Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. The Comptroller shall, upon written verification by the Department of Natural Resources of completion of an approved program for reclamation of lands not subject to mandatory reclamation, and upon verification of the cost of the reclamation, grant payments of funds from the Nonmandatory Land Reclamation Trust Fund in an amount equal to
100 percent of the costs incurred in completing the
reclamation program, subject to the following limitations.

(a) A landowner shall not be entitled to payments in
excess of the funds available in the Nonmandatory Land
Reclamation Trust Fund

(b) No moneys shall be paid to the landowner in excess
of amounts actually expended to effect reclamation.

(c) As to lands which are deemed reclaimed without the
necessity of reclamation after the adoption of the master
reclamation plan, no moneys shall be paid to the landowner.

(d) Moneys shall be paid only for reclamation which is
consistent with the master reclamation plan to be developed
under s 378 021 and adopted as a rule.

Section 12. Paragraph (f) of subsection (1) of section
211 32, Florida Statutes, is amended to read

211 32 Tax on solid minerals, refund for restoration
and reclamation --

(f) To encourage the rapid accomplishment of
reclamation, the taxes credited to the Land Reclamation Trust
Fund shall be available for refund to the taxpayer under
paragraph (d) for a maximum period of 5 years from the date
the tax is paid. The Land Reclamation Trust Fund shall be
subject to the service charge imposed pursuant to chapter 215
In allocating the tax paid into the Land Reclamation Trust
Fund for a particular taxable year to refunds claimed and
received by the taxpayer, the taxes first paid into the trust
fund shall be deemed the taxes first paid out in refunds. The
department shall determine by July 1 of each year that portion
of the Land Reclamation Trust Fund for which refund claims
have not been timely filed and allowed in accordance with this
paragraph, and such portion shall be transferred to the General Revenue Fund.

Section 13. Subsection (1) of section 211.02, Florida Statutes, is amended to read

211.02 Levy of oil and gas tax and amount thereof, first and second taxes; basis of tax.—

(1) There is hereby levied, to be collected hereafter, as provided herein, an excise tax upon every person engaging or continuing within this state in the business of producing or severing oil or gas, as defined herein, from the soil or water for sale, transport, storage, or profit or for commercial use. The amount of such tax shall be measured by the value of the oil produced and saved, and by the value of the gas produced and sold, or used, and is hereby levied and assessed at the following rates:

For oil, 8 percent of the gross value thereof at the point of production; and for gas, 5 percent of the gross value thereof at the point of production; said tax on oil and gas being made up of separate taxes, being

(a) First oil tax 37.5 percent of the total tax for the state for the use of the General Revenue Fund and 50 percent of the total tax for the state for the use of the Conservation and Recreation Lands Trust Fund.

(b) Second oil tax 12.5 percent of the total tax for the county in which the oil is produced for the use of the general revenue fund of the board of county commissioners; however, the proceeds of the second oil tax shall be subject to the service charge imposed pursuant to chapter 215.

(c) First gas tax 30 percent of the total tax for the state for the use of the General Revenue Fund and 50 percent of the total tax for the state for the use of the General Revenue Fund.
percent of the total tax for the state for the use of the
Conservation and Recreation Lands Trust Fund

(d) Second gas tax 20 percent of the total tax for
the county in which the gas is produced for the use of the
general revenue fund of the board of county commissioners;
however, the proceeds of the second gas tax shall be subject
to the service charge imposed pursuant to chapter 215

Section 14. Section 718 509, Florida Statutes, is
amended to read

718 509 Florida Condominiums Trust Fund -- There is
created within the State Treasury the Florida Condominiums
Trust Fund to be used for the administration and operation by
the division of this chapter and chapter 719. All funds
collected by the division and any amount paid for a fee or
penalty under this chapter shall be deposited in the State
Treasury to the credit of the trust fund created by this
section. The Florida Condominiums Trust Fund shall be subject
to the service charge imposed pursuant to chapter 215.

Section 15. Section 498.019, Florida Statutes, is
amended to read

498 019 Florida Land Sales Trust Fund -- There is
created within the State Treasury the Florida Land Sales Trust
Fund to be used for the administration and operation of this
chapter by the division. All funds collected by the division
and any amount paid for a license, fee, or penalty under this
chapter shall be deposited in the State Treasury to the credit
of the trust fund created by this section. The Florida Land
Sales Trust Fund shall be subject to the service charge
imposed pursuant to chapter 215

Section 16. Section 721 28, Florida Statutes, is
amended to read

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There is created within the State Treasury the Florida Real Estate Time-Sharing Trust Fund, to be used for the administration and operation of this chapter by the division.

All funds collected by the division and any amounts paid as fees or penalties under this chapter shall be deposited in the State Treasury to the credit of the trust fund created by this section. The Florida Real Estate Time-Sharing Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 17. Section 655.049, Florida Statutes, is amended to read: 655.049 Deposit of fees and assessments -- The fees and assessments provided for in the financial institutions codes shall, in all cases, be paid directly to the department, which shall deposit all thereof in the Financial Institutions' Regulatory Trust Fund, which fund shall be used by the department to pay its costs for administration of this chapter and the financial institutions codes. The department shall determine and report to the Legislature whether the fees and assessments provided in the financial institutions codes and assessed against and collected from each class of financial institutions support the expenditures for each class of financial institutions. The Financial Institutions' Regulatory Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 18. Paragraph (d) of subsection (2) of section 267.051, Florida Statutes, is amended to read: 267.051 Records and information management -- (2)
(d) The Florida State Records Center may charge fees for supplies and services, including, but not limited to, shipping containers, pickup, delivery, reference, and storage. Fees shall be based upon the actual cost of the supplies and services and shall be deposited in the operating trust fund. The operating trust fund shall be subject to the service charge imposed pursuant to chapter 215.

Section 19 Section 493.316, Florida Statutes, is amended to read

493.316 Trust fund -- There is created within the Division of Licensing of the department a Division of Licensing Trust Fund. All moneys required to be paid under this chapter shall be collected by the department and deposited in the trust fund. The Division of Licensing Trust Fund shall be subject to the service charge imposed pursuant to chapter 215. The Legislature shall appropriate from the fund such amounts as it deems necessary for the purpose of administering the provisions of this chapter. The unencumbered balance in the trust fund at the beginning of the year shall not exceed $100,000, and any excess shall be transferred to the General Revenue Fund unallocated.

Section 20 Subsection (1) of section 395.512, Florida Statutes, 1982 Supplement, is amended to read

395.512 Budget, expenses, assessments, hospital cost containment program account --

(1) The board shall biennially prepare a budget which shall include an estimate of income and expenditures for administration and operation of the hospital cost containment program for the biennium, to be submitted to the Governor for transmittal to the Legislature for approval. Subject to the approval of the Legislature, expenses of the program shall be

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financed by assessments against hospitals in an amount to be
determined biennially by the board, but not to exceed 0.04 percent of the gross operating costs of each hospital for the provision of hospital services for its last fiscal year.
Every new hospital shall pay its initial assessment upon being licensed by the state and shall base its assessment payment during the first year of operation upon its projections for gross operating costs for that year. Each hospital under new ownership shall pay its initial assessment for the first year of operation under new ownership based on its gross operating costs for the last fiscal year under previous ownership. The assessments shall be levied and collected quarterly. All moneys collected are to be deposited by the Treasurer into the Hospital Cost Containment Trust Fund in the general fund, which account is hereby created. The Hospital Cost Containment Trust Fund shall be subject to the service charge imposed pursuant to chapter 215.
Section 21 Subsection (3) of section 960.21, Florida statutes, is amended to read 960 21 Crimes Compensation Trust Fund. -- (3) All administrative costs of this chapter and the service charge provided for in chapter 215 shall be paid out of moneys collected pursuant to this chapter and deposited in the Crimes Compensation Trust Fund.
Section 22 Subsection (4) is added to section 215 26, Florida Statutes, to read 215 26 Repayment of funds paid into State Treasury through error, etc -- (4) This section shall be the exclusive procedure and remedy for refund claims between individual funds and accounts in the State Treasury.

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Section 23. Subsection (1) of section 206.875, Florida Statutes, is amended to read:

206.875 Allocation of tax.--

(1) All moneys derived from the taxes imposed by this part shall be paid into the State Treasury by the department for deposit in the Special Motor Vehicle Fuel Tax Clearing Trust Fund, which fund is created and from which the following transfers shall be made: After withholding $10,000 from the proceeds of 4 cents of said tax, to be used as a revolving cash balance, all other moneys shall be transferred in the same manner and for the same purpose as provided by law for allocation of the taxes levied in part I, including transfer to the General Revenue Fund of the service charge provided for in s. 215.20.

Section 24. Subsection (2) of section 336.025, Florida Statutes, as created by Chapter 83-3, Laws of Florida, is amended to read:

336.025 County transportation system; levy of local option gas tax on motor fuel and special fuel.--

(2) The tax shall be collected in the same manner as all other gas taxes pursuant to chapter 206 and shall be distributed monthly. The provisions for refund provided in s. 206.625 and 206.64 shall not be applicable to such tax levied by any county. The tax collected by the Department of Revenue pursuant to this section—less the service charge provided in s. 215.20—shall be transferred to a Local Option Gas Tax Trust Fund, which fund is created for distribution to county and eligible municipal governments within the county in which the tax was collected and which fund is subject to the service charge imposed in chapter 215. The department shall have the authority to prescribe and publish all forms upon which
reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the tax and shall promulgate such rules as may be necessary for the enforcement of this section. The sections of chapter 206, including, but not limited to, timely filing of reports and tax collected, suits for collection of unpaid taxes, department warrants for collection of unpaid taxes, penalties, interest, retention of records, inspection of records, liens on property, foreclosure, and other sections relating to enforcement and collection shall also apply to the tax authorized in this section.

Section 25. This act shall apply to all receipts and transfers made on or after July 1, 1982.

Section 26. This act shall take effect upon becoming a law and shall operate retroactively to July 1, 1982.

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HOUSE SUMMARY

Increases from 4 to 6 percent the service charge on certain moneys and trust funds to cover the cost of general government. Provides for deposit of such service charge into the General Revenue Fund. Applies the service charge to certain trust funds and removes application of the service charge to certain taxes. See bill for details.

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