

Committee Substitute for Senate Bill No. 2644

An act relating to trust funds; terminating specified trust funds within the Department of Environmental Protection, the Department of Financial Services, the Office of Financial Regulation, the Department of Management Services, the Department of Revenue, the Department of Business and Professional Regulation and the Department of Agriculture and Consumer Services; providing for the disposition of balances in and revenues of such trust funds; prescribing procedures for terminating such trust funds; terminating a trust fund within the Department of Environmental Protection on the date that the bonds secured by the fund mature; requiring the department to notify the Chief Financial Officer and the Legislature following such termination; requiring a report to the Legislature if the fund is not terminated by a date certain; declaring the findings of the Legislature that specified trust funds within the Department of Environmental Protection, the Department of Agriculture and Consumer Services, the Department of Management Services, the Department of Revenue, the Department of Financial Services, the State Board of Administration, and the Division of Bond Finance are exempt from the termination requirements of s. 19(f), Art. III of the State Constitution; renaming specified trust funds within the Department of Financial Services and the Office of Financial Regulation; amending s. 17.43, F.S.; renaming a trust fund within the Department of Financial Services; repealing s. 20.2553, F.S., relating to the Federal Law Enforcement Trust Fund within the Department of Environmental Protection; repealing s. 110.151(7), F.S., relating to the State Employee Child Care Revolving Trust Fund within the Department of Management Services; amending s. 199.292, F.S.; requiring that proceeds of the intangible personal property tax be deposited into the General Revenue Fund rather than a special trust fund; deleting provisions requiring that a portion of such proceeds be used for enforcement purposes; amending ss. 121.011, 121.031, and 121.141, F.S.; providing for payment of certain social security contributions to the Internal Revenue Service rather than the Social Security Contribution Trust Fund; repealing s. 122.13, F.S., relating to certain payments made into a retirement trust fund, to conform; amending ss. 122.26 and 122.27, F.S., and repealing s. 122.30, F.S.; deleting references to the Social Security Contribution Trust Fund, to conform; amending s. 122.35, F.S., and repealing s. 122.351, F.S.; deleting obsolete provisions relating to payments made to the Social Security Contribution Trust Fund; amending s. 122.20, F.S.; revising a reference to the Municipal Financial Assistance Trust Fund, to conform; repealing s. 213.31, F.S., relating to the Corporation Tax Administration Trust Fund; amending s. 215.20, F.S., relating to the service charge imposed on state trust funds; conforming provisions to changes made by the act; amending s. 215.32, F.S.; providing requirements for state agencies with respect to the use of various trust funds; requiring an agency

to recommend the creation of a trust fund under certain circumstances; amending s. 253.03, F.S.; deleting provisions referencing the Forfeited Property Trust Fund in the Department of Environmental Protection; amending s. 287.064, F.S.; deleting provisions referencing the Consolidated Payment Trust Fund of the Chief Financial Officer; repealing s. 440.501, F.S., relating to the Workers' Compensation Administration Trust Fund within the Department of Business and Professional Regulation; amending s. 450.155, F.S., relating to the Child Labor Law Trust Fund; providing for the transfer of moneys to the Professional Regulation Trust Fund of the Department of Business and Professional Regulation; creating s. 450.165, F.S.; requiring separate accounts for child labor enforcement and farm labor registration activities; amending ss. 450.30 and 450.31, F.S.; deleting provisions referencing the Crew Chief Registration Trust Fund; amending ss. 494.0017, 494.0041, and 494.0072, F.S.; deleting provisions referencing the Mortgage Brokerage Guaranty Fund; amending s. 501.2101, F.S.; designating trust funds for the deposit of moneys received by certain enforcing authorities; repealing s. 569.205, F.S., relating to the Department of Business and Professional Regulation Tobacco Settlement Trust Fund; amending ss. 650.04 and 650.05, F.S., and repealing s. 650.06, F.S., relating to payments to the Social Security Contribution Trust Fund; conforming provisions to changes made by the act; amending ss. 895.09 and 932.7055, F.S.; deleting provisions referencing the Forfeited Property Trust Fund to conform to changes made by the act; providing an effective date.

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

Section 1. (1) The following trust funds within the following departments are terminated:

(a) Within the Department of Environmental Protection:

1. The Forfeited Property Trust Fund, FLAIR number 37-2-267. The current balance remaining in, and all revenues of, the trust fund shall be transferred to the Internal Improvement Trust Fund, FLAIR number 37-2-408.

2. The Marine Resources Conservation Trust Fund, FLAIR number 37-2-467, which was transferred to the Fish and Wildlife Conservation Commission by chapter 2000-197, Laws of Florida.

3. The Federal Law Enforcement Trust Fund, FLAIR number 37-2-719. The current balance remaining in, and all revenues of, the trust fund shall be transferred to the Grants and Donations Trust Fund, FLAIR number 37-2-339.

4. The Save the Manatee Trust Fund, FLAIR number 37-2-611.

(b) Within the Department of Financial Services:

1. The Consolidated Payment Trust Fund, FLAIR number 43-2-140.

2. The Self-Insurance Assessment Trust Fund, FLAIR number 43-2-630, which was re-created by chapter 2000-72, Laws of Florida, in the Department of Labor and Employment Security; transferred by section 1 of chapter 2002-194, Laws of Florida, to the Department of Insurance; and transferred by subparagraph (3)(b)2. of section 3 of chapter 2002-404, Laws of Florida, to the Department of Financial Services.

3. The Working Capital Trust Fund, FLAIR number 43-2-792.

(c) Within the Office of Financial Regulation, the Mortgage Brokerage Guaranty Fund, FLAIR number 43-2-485. The current balance remaining in, and all revenues of, the trust fund shall be transferred to the Regulatory Trust Fund within the Office of Financial Regulation, FLAIR number 43-2-573.

(d) Within the Department of Management Services:

1. Motor Vehicle Operating Trust Fund, FLAIR number 72-2-486. The current balance remaining in, and all revenues of, the trust fund shall be transferred to the Grants and Donations Trust Fund, FLAIR number 72-2-339.

2. The Social Security Contribution Trust Fund, FLAIR number 72-2-638.

3. The State Employee Child Care Revolving Trust Fund, FLAIR number 72-2-670. The current balance remaining in, and all revenues of, the trust fund shall be transferred to the State Personnel System Trust Fund, FLAIR number 72-2-678.

4. The State Employees Savings Bond Trust Fund, FLAIR number 72-2-674.

(e) Within the Department of Revenue:

1. The Corporation Tax Administration Trust Fund, FLAIR number 73-2-134.

2. The Drug Enforcement Trust Fund, FLAIR number 73-2-171.

3. The Intangible Tax Trust Fund, FLAIR number 73-2-399.

4. Railroad and Private Car Tax Clearing Trust Fund, FLAIR number 73-2-571.

5. The Sales Tax Security Deposit Trust Fund, FLAIR number 73-2-607.

6. The Working Capital Trust Fund, FLAIR number 73-2-792.

7. The Municipal Financial Assistance Trust Fund, FLAIR number 73-2-493.

(f) Within the Department of Business and Professional Regulation:

1. The Child Labor Law Trust Fund, FLAIR number 79-2-106. The current balance remaining in, and all revenues of, the trust fund shall be transferred to the Professional Regulation Trust Fund, FLAIR number 79-2-547.

2. The Crew Chief Registration Trust Fund, FLAIR number 79-2-147. The current balance remaining in, and all revenues of, the trust fund shall be transferred to the Professional Regulation Trust Fund, FLAIR number 79-2-547.

3. The Tobacco Settlement Trust Fund within the Department of Business and Professional Regulation, FLAIR number 79-2-122, which was terminated on July 1, 2003, pursuant to Section 19(f), Article III of the State Constitution.

4. The Workers' Compensation Administration Trust Fund, FLAIR number 79-2-795. The current balance remaining in, and all revenues of, the trust fund shall be transferred to the Professional Regulation Trust Fund, FLAIR number 79-2-547.

(g) Within the Department of Agriculture and Consumer Services, the Working Capital Trust Fund, FLAIR number 42-2-792.

(2) Unless otherwise provided, all current balances remaining in, and all revenues of, the trust funds terminated by this act shall be transferred to the General Revenue Fund.

(3) For each trust fund terminated by this act, the agency that administers the trust fund shall pay any outstanding debts and obligations of the terminated fund as soon as practicable, and the Chief Financial Officer shall close out and remove the terminated fund from the various state accounting systems using generally accepted accounting principles concerning warrants outstanding, assets, and liabilities.

Section 2. The Project Construction Trust Fund, FLAIR number 37-2-549, within the Department of Environmental Protection, is terminated upon the date of maturity of all bonds secured thereby. The department shall notify the Chief Financial Officer, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees within 30 days after such date. If the fund is not terminated prior to the 2008 regular legislative session, the department shall report the status of the fund to the chairs of the legislative appropriations committees.

Section 3. The Legislature finds that the following trust funds are exempt from termination pursuant to Section 19(f), Article III of the State Constitution:

(1) Within the Department of Environmental Protection:

(a) The Florida Preservation 2000 Trust Fund, FLAIR number 37-2-332.

- (b) The Florida Forever Trust Fund, FLAIR number 37-2-348.
- (c) The Land Acquisition Trust Fund, FLAIR number 37-2-423.
- (2) Within the Department of Agriculture and Consumer Services, the Florida Preservation 2000 Trust Fund, FLAIR number 42-2-332.
- (3) Within the Department of Management Services:
 - (a) The Florida Retirement System Trust Fund, FLAIR number 72-2-309.
 - (b) The Florida Facilities Pool Clearing Trust Fund, FLAIR number 72-2-313.
 - (c) The Florida Retirement System Preservation of Benefits Plan Trust Fund, FLAIR number 72-2-345.
 - (d) The Institute of Food and Agricultural Sciences Supplemental Retirement Trust Fund, FLAIR number 72-2-379.
 - (e) The Senior Management Service Optional Annuity Program Trust Fund, FLAIR number 72-2-515.
 - (f) The Optional Retirement Program Trust Fund, FLAIR number 72-2-517.
 - (g) The Police and Firefighters' Premium Tax Trust Fund, FLAIR number 72-2-532.
 - (h) The State Employees Life Insurance Trust Fund, FLAIR number 72-2-667.
 - (i) The State Employees Health Insurance Trust Fund, FLAIR number 72-2-668.
 - (j) The State Employees Disability Insurance Trust Fund, FLAIR number 72-2-671.
 - (k) The Florida Retirement System Contributions Clearing Trust Fund, FLAIR number 72-2-705.
 - (l) The Retiree Health Insurance Subsidy Trust Fund, FLAIR number 72-2-583.
- (4) Within the Department of Revenue:
 - (a) The Additional Court Costs Clearing Trust Fund, FLAIR number 73-2-013.
 - (b) The Apalachicola Bay Oyster Surcharge Clearing Trust Fund, FLAIR number 73-2-028.
 - (c) The Child Support Clearing Trust Fund, FLAIR number 73-2-081.

(d) The Convention Development Tax Clearing Trust Fund, FLAIR number 73-2-132.

(e) The Revenue Sharing Trust Fund for Counties, FLAIR number 73-2-144.

(f) The Documentary Stamp Tax Clearing Trust Fund, FLAIR number 73-2-166.

(g) The Revenue-Fuel Tax Refund Payments Trust Fund, FLAIR number 73-2-317.

(h) The Fuel Tax Collection Trust Fund, FLAIR number 73-2-319.

(i) The Local Option Fuel Tax Trust Fund, FLAIR number 73-2-448.

(j) The Local Alternative Fuel User Fee Clearing Trust Fund, FLAIR number 73-2-449.

(k) Local Government Half-cent Sales Tax Clearing Trust Fund, FLAIR number 73-2-455.

(l) The Discretionary Sales Surtax Clearing Trust Fund, FLAIR number 73-2-459.

(m) The Local Option Tourist Development Trust Fund, FLAIR number 73-2-460.

(n) The Communications Services Tax Clearing Trust Fund, FLAIR number 73-2-465.

(o) The Motor Vehicle Warrantly Trust Fund, FLAIR number 73-2-492.

(p) The Municipal Financial Assistance Trust Fund, FLAIR number 73-2-493.

(q) The Motor Vehicle Rental Surcharge Clearing Trust Fund, FLAIR number 73-2-494.

(r) The Revenue Sharing Trust Fund for Municipalities, FLAIR number 73-2-501.

(s) The Oil and Gas Tax Trust Fund, FLAIR number 73-2-508.

(t) The Pollutant Tax Clearing Trust Fund, FLAIR number 73-2-544.

(u) The Secondhand Dealer and Secondary Metals Recycler Clearing Trust Fund, FLAIR number 73-2-617.

(v) The State Alternative Fuel User Fee Clearing Trust Fund, FLAIR number 73-2-618.

(w) The Security Deposits Trust Fund, FLAIR number 73-2-625.

(x) The Severance Tax Solid Mineral Trust Fund, FLAIR number 73-2-636.

(y) The Solid Waste Management Clearing Trust Fund, FLAIR number 73-2-645.

(z) The Local Communications Services Tax Clearing Trust Fund, FLAIR number 73-2-662.

(aa) The Department of Revenue Premium Tax Clearing Trust Fund, FLAIR number 73-2-733.

(bb) The Ninth-cent Fuel Tax Trust Fund, FLAIR number 73-2-777.

(5) Within the Department of Financial Services:

(a) The Agents and Solicitors County Tax Trust Fund, FLAIR number 43-2-024.

(b) The Child Support Clearing Trust Fund, FLAIR number 43-2-081.

(c) The Collections Internal Revenue Clearing Trust Fund, FLAIR number 43-2-101.

(d) The Tobacco Settlement Clearing Trust Fund, FLAIR number 43-2-123.

(e) The Consolidated Miscellaneous Deductions Clearing Trust Fund, FLAIR number 43-2-139.

(f) The Deferred Compensation Trust Fund, FLAIR number 43-2-155.

(g) The Electronic Funds Transfer Clearing Trust Fund, FLAIR number 43-2-188.

(h) The Employee Refund Clearing Trust Fund, FLAIR number 43-2-194.

(i) The Federal Tax Levy Clearing Trust Fund, FLAIR number 43-2-274.

(j) The Florida Retirement Clearing Trust Fund, FLAIR number 43-2-323.

(k) The Hospital Insurance Tax Clearing Trust Fund, FLAIR number 43-2-370.

(l) The Prison Industries Trust Fund, FLAIR number 43-2-385.

(m) The State Treasurer Escrow Trust Fund, FLAIR number 43-2-622.

(n) The Social Security Contribution Trust Fund, FLAIR number 43-2-643.

(o) The Treasury Cash Deposit Trust Fund, FLAIR number 43-2-720.

(p) The Treasurer Investment Trust Fund, FLAIR number 43-2-728.

(6) Within the State Board of Administration:

- (a) The Debt Service Trust Fund, which has no FLAIR number.
- (b) The Florida Hurricane Catastrophe Fund, which has no FLAIR number.
- (c) The Florida Prepaid College Trust Fund, which has no FLAIR number.
- (d) The funds of the Inland Protection Financing Corporation, created under section 376.3075, Florida Statutes, which have no FLAIR numbers.
- (e) The funds of the Investment Fraud Restoration Financing Corporation, created under section 517.1204, Florida Statutes, which have no FLAIR numbers.
- (f) The Gas Tax Fund, which has no FLAIR number.
- (g) The Lawton Chiles Endowment Fund, which has no FLAIR number.
- (h) The Local Government Surplus Funds Trust Fund, which has no FLAIR number.
- (i) The Public Employee Optional Retirement Program Trust Fund, which has no FLAIR number.
- (7) Within the Division of Bond Finance, the Bonds Proceeds Trust Fund, which has no FLAIR number.

Section 4. The following trust funds are renamed:

(1) Within the Department of Financial Services:

- (a) The Agents and Solicitors County Tax Trust Fund, FLAIR number 43-2-024, is renamed the Agents County Tax Trust Fund.
- (b) The State Treasurer Escrow Trust Fund, FLAIR number 43-2-622, is renamed the State Treasury Escrow Trust Fund.
- (c) The Treasurer Investment Trust Fund, FLAIR number 43-2-728, is renamed the Treasury Investment Trust Fund.
- (d) The Treasurer's Administrative and Investment Trust Fund, FLAIR number 43-2-725 is renamed the Treasury Administrative and Investment Trust Fund.

(2) Within the Office of Financial Regulation, the Chief Financial Officer's Federal Equitable Sharing Trust Fund, FLAIR number 43-2-719, is renamed the Federal Equitable Sharing Trust Fund.

Section 5. Section 17.43, Florida Statutes, is amended to read:

17.43 ~~Chief Financial Officer's~~ Federal Equitable Sharing Trust Fund.—

(1) ~~The Chief Financial Officer's~~ Federal Equitable Sharing Trust Fund is created within the Department of Financial Services. The department

may deposit into the trust fund receipts and revenues received as a result of federal criminal, administrative, or civil forfeiture proceedings and receipts and revenues received from federal asset-sharing programs. The trust fund is exempt from the service charges imposed by s. 215.20.

(2) Notwithstanding the provisions of s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year shall remain in the trust fund at the end of the year and shall be available for carrying out the purposes of the trust fund.

Section 6. Section 20.2553, Florida Statutes, is repealed.

Section 7. Subsection (7) of section 110.151, Florida Statutes, is repealed.

Section 8. Section 199.292, Florida Statutes, is amended to read:

199.292 Disposition of intangible personal property taxes.—All intangible personal property taxes collected pursuant to this chapter, except for revenues derived from the annual tax on a leasehold described in s. 199.023(1)(d), shall be deposited into the General Revenue Fund, placed in a special fund designated as the “Intangible Tax Trust Fund.” ~~The fund shall be disbursed as follows:~~

(1) Revenues derived from the annual tax on a leasehold described in s. 199.023(1)(d) shall be returned to the local school board for the county in which the property subject to the leasehold is situated.

~~(2) There is hereby appropriated annually out of the fund the amount necessary for the effective and efficient administration and enforcement by the department of the provisions of chapters 192, 193, 194, 195, 196, 197, and 198 and this chapter.~~

~~(3) Of the remaining intangible personal property taxes collected, the balance shall be transferred to the General Revenue Fund of the state.~~

Section 9. Paragraph (e) of subsection (3) of section 121.011, Florida Statutes, is amended to read:

121.011 Florida Retirement System.—

(3) PRESERVATION OF RIGHTS.—

(e) Any member of the Florida Retirement System or any member of an existing system under this chapter on July 1, 1975, who is not retired and who is, has been, or shall be, suspended and reinstated without compensation shall receive retirement service credit for the period of time from the date of suspension to the date of reinstatement, provided:

1. The creditable service claimed for the period of suspension does not exceed 24 months;

2. The member returns to active employment and remains on the employer's payroll for at least 1 calendar month; and

3. The member pays into the Retirement System Trust Fund the total required employer contributions plus the total employee contributions, if applicable, based on the member's monthly compensation in effect for the pay period immediately preceding the period of suspension, prorated for the said period of suspension, plus interest thereon at a rate of 4 percent per annum compounded annually until July 1, 1975, and 6.5 percent interest thereafter until paid. If permitted by federal law, the member may pay to the Internal Revenue Service into the Social Security Trust Fund the total cost, if any, of providing social security coverage for the period of suspension if any social security payments have been made by the employer for the benefit of the member during such period. Should there be any conflict as to payment for social security coverage, the payment for retirement service credit shall be made and retirement service credit granted regardless of such conflict.

Section 10. Subsection (1) of section 121.031, Florida Statutes, is amended to read:

121.031 Administration of system; appropriation; oaths; actuarial studies; public records.—

(1) The Department of Management Services has the authority to adopt rules pursuant to ss. 120.536(1) and 120.54 to implement the provisions of law conferring duties upon the department and to adopt rules as are necessary for the effective and efficient administration of this system. The funds to pay the expenses for administration of the system are hereby appropriated from the interest earned on investments made for the Retirement System Trust Fund and ~~social security trust funds~~ and the assessments allowed under chapter 650.

Section 11. Subsection (1) of section 121.141, Florida Statutes, is amended to read:

121.141 Appropriation.—

(1) There is ~~hereby~~ annually appropriated from the System Trust Fund ~~or the Social Security Trust Fund~~ a sufficient amount to make such payments as are provided in part I of this chapter.

Section 12. ~~Section 122.13, Florida Statutes, is repealed.~~

Section 13. Section 122.26, Florida Statutes, is amended to read:

122.26 Funds.—There shall be paid into the State and County Officers and Employees' Retirement Trust Fund, provided in former s. 122.17, contributions by members of division B for benefits payable to members under this system, and all amounts appropriated for such purpose by the state. ~~There is hereby created in the State Treasury a fund to be known as the Social Security Contribution Trust Fund, into which shall be deposited contributions required of members for social security coverage, and such amounts as may be appropriated by the state for that purpose.~~

Section 14. Subsection (2) of section 122.27, Florida Statutes, is amended to read:

122.27 Contributions.—From and after the date of the execution of the agreement, the officer or board paying the salary of a member of division B shall withhold the following from such salary:

(2) The percentage of such salary, which shall constitute the contribution of the member required for social security coverage as now or hereafter fixed by relevant federal statutes. The officer or board so withholding such percentage of salary shall submit deposit the same without delay to the Internal Revenue Fund as directed by the Social Security Administration in the Social Security Contribution Trust Fund.

Section 15. Section 122.30, Florida Statutes, is repealed.

Section 16. Section 122.35, Florida Statutes, is amended to read:

122.35 Funding.—

(1) Commencing July 1, 1967, for all state agencies and commencing October 1, 1967, for all other agencies with employees who are members under this chapter, former ss. 122.17 and 122.30(4) shall be of no further force and effect and each officer or board paying salaries to members and withholding contributions required of members under this chapter for purposes of providing retirement benefits and social security benefits to or on behalf of such members, shall budget, set aside and pay over to account B of the intangible tax trust fund, herein created, matching payments in the following specified amounts:

(a)1. An amount equal to the amount of member contributions paid to the State and County Officers and Employees' Retirement Trust Fund as specified in ss. 122.03 and 122.27 but excluding any additional contributions required of high hazard members under s. 122.34; and

2. Commencing January 1, 1993, an additional amount equal to 3.99 percent of each installment of salary to members; and

(b) An amount equal to the amount of member social security contributions withheld, to be paid to the Internal Revenue Service Social Security Contribution Trust Fund as specified in s. 122.27.

(2) The monthly payments required by subsection (1) shall be payable within 10 days after the first day of each calendar month after July 1, 1967, for all state agencies and October 1, 1967, for all other agencies. The state funds required to be paid hereunder shall be provided and paid from the sources as set forth in subsection ~~subsections~~ (3) ~~and~~ (4).

(3) The appropriations provided each state agency each fiscal year shall include sufficient amounts to pay the matching contributions for social security and retirement as required by this section and the matching contributions for retirement required of state agencies under s. 238.11(1)(a). No state agency, whether its funds are provided by state appropriation or not, shall employ any person or maintain any person on its payroll unless it has allotted for such person sufficient funds to meet these required payments.

(4) Effective December 1, 1970, officer and employee contributions and employer matching contributions required by division A and division B of this chapter shall be paid as required in accordance with s. 121.061 and procedures established therefor.

(5) Effective January 1987, social security contributions withheld on behalf of a member of division B of this chapter and employer matching social security contributions paid on behalf of such member shall be submitted to the Internal Revenue Service as required by the Social Security Administration.

~~(4) Effective October 1, 1967, the proceeds of the intangible tax collections of the state remaining after the payment of administrative expenses, commissions which are applicable, and other costs incident to its collection shall be set aside into an account designated as account B of the Intangible Tax Trust Fund, which account shall also receive all of the matching payments for retirement and social security remitted by each officer or board as provided in subsection (1). The amounts received and deposited into account B of the Intangible Tax Trust Fund are appropriated and shall be used for the following purposes and paid out on the priority basis as shown below:~~

~~(a) First, from the funds accumulated in account B there shall be transferred:~~

~~1. To the Social Security Contribution Trust Fund, an amount equal to the social security contributions remitted by each officer or board to said fund as specified in s. 122.27.~~

~~2. To the State and County Officers and Employees' Retirement Fund, an amount equal to the retirement contributions withheld from the salaries of members and remitted by each officer or board to said fund as required by ss. 122.03 and 122.27, but excluding any additional contributions required of high hazard members under s. 122.34; provided, however, that during the 1967-1969 biennium the amount transferred to said account shall not exceed the total amount received in account B from the various state and county agencies for retirement matching purposes.~~

~~(b) After the retirement and social security contributions of all members have been matched as provided in paragraph (a), the balance remaining in account B of the Intangible Tax Trust Fund shall be distributed as follows:~~

~~1. Each county shall receive each fiscal year ending June 30 an allocation in an amount equal to 55 percent of the total net intangible taxes collected and remitted to the Department of Revenue by the tax collector of the county during the prior fiscal year.~~

~~a. Commencing October 1, 1967, and every October 1 thereafter and continuing on the first day of each subsequent month through June 30 of each fiscal year each board of county commissions of the several counties of the state shall receive an allocation from account B of the Intangible Tax Trust Fund. This allocation shall not include the school boards of the several counties of the state. The amount of said monthly allocation shall be equal~~

to the average amount required to be matched by the Intangible Tax Trust Fund for the corresponding months during the 1966-1967 fiscal year as computed by the Chief Financial Officer, or one-twelfth of the Chief Financial Officer's estimate of the county's allocation, whichever is smaller, and an adjustment to reconcile the monthly allocations with the actual amount to be received pursuant to this subparagraph, shall be made not later than 60 days after the end of the fiscal year.

b. ~~Each county, county agency and school board shall pay all matching cost for retirement and social security as required by this act and s. 238.11(1), notwithstanding the provisions of any other law.~~

2. ~~The balance remaining in account B of the Intangible Tax Trust Fund after the retirement and social security contributions have been matched and the allocations to each county have been paid as provided in this act, shall be paid over to the General Revenue Fund of the state.~~

(c) ~~The amounts allocated to the several counties from account B of the Intangible Tax Trust Fund shall be paid by the Department of Revenue to the respective boards of county commissioners who shall deposit same in the general fund of the county, and may expend them for any lawful county purpose. These amounts may be used to assist any county officer or agency within the county including school boards to make the matching payments for retirement and social security as required by law. Provided, however, should the income of any constitutional fee officer in any year be insufficient to make the matching payments required by this act, the boards of county commissioners shall provide such fee officer sufficient funds from the allocation received under this law to make these required payments.~~

(d) ~~Should any officer or board other than a state officer or board fail to make the retirement and social security contributions required herein, the Department of Revenue shall deduct the amount owed by the officer or board from the allocation accruing to the credit of the county affected, or the Department of Revenue shall deduct the amount owed from any other funds to be distributed by him or her to the officer or board using the procedure he or she shall deem most appropriate. The amounts so deducted shall remain in or be transferred to account B of the Intangible Tax Trust Fund for further distribution in accordance with this subsection.~~

(e) ~~Should any officer or board other than a state officer or board, for whom the tax collector collects taxes, fail to make the retirement and social security contributions required by this act, the tax collector, at the request of the Department of Revenue and upon receipt of a certificate from him or her showing the amount owed account B by the officer or board, shall deduct the amount so certified from any taxes collected for the officer or board and remit the amount to the Department of Revenue for deposit in account B of the Intangible Tax Trust Fund.~~

(f) ~~The boards of county commissioners of each county and the Department of Revenue, acting individually or jointly, are hereby authorized to file and maintain action in the courts of this state against any county agency to require it to remit any retirement or social security matching payments due account B of the Intangible Tax Trust Fund under the provisions of this law.~~

Section 17. Section 122.351, Florida Statutes, is repealed.

Section 18. Paragraph (d) of subsection (6) of section 212.20, Florida Statutes, as amended by section 92 of chapter 2003-402, Laws of Florida, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.—

(6) Distribution of all proceeds under this chapter and s. 202.18(1)(b) and (2)(b) shall be as follows:

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. Two-tenths of one percent shall be transferred to the Ecosystem Management and Restoration Trust Fund to be used for water quality improvement and water restoration projects.

3. After the distribution under subparagraphs 1. and 2., 8.814 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred pursuant to this subparagraph to the Local Government Half-cent Sales Tax Clearing Trust Fund shall be reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 4. and distributed accordingly.

4. After the distribution under subparagraphs 1., 2., and 3., 0.095 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

5. After the distributions under subparagraphs 1., 2., 3., and 4., 2.0440 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

6. After the distributions under subparagraphs 1., 2., 3., and 4., 1.3409 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial

Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount proportionate to the amount it was due in state fiscal year 1999-2000.

7. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment shall continue until such time that the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards prior to July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 prior to July 1, 2000.

b. The department shall distribute \$166,667 monthly pursuant to s. 288.1162 to each applicant that has been certified as a "facility for a new professional sports franchise" or a "facility for a retained professional sports franchise" pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each applicant that has been certified as a "facility for a retained spring training franchise" pursuant to s. 288.1162; however, not more than \$208,335 may be distributed monthly in the aggregate to all certified facilities for a retained spring training franchise. Distributions shall begin 60 days following such certification and shall continue for not more than 30 years. Nothing contained in this paragraph shall be construed to allow an applicant certified pursuant to s. 288.1162 to receive more in distributions than actually expended by the applicant for the public purposes provided for in s. 288.1162(6). However, a certified applicant is entitled to receive distributions up to the maximum amount allowable and undistributed under this section for additional renovations and improvements to the facility for the franchise without additional certification.

c. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.

d. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be made, after certification and before July 1, 2000.

8. All other proceeds shall remain with the General Revenue Fund.

Section 19. Section 213.31, Florida Statutes, is repealed.

Section 20. Paragraphs (k), (o), and (x) of subsection (4) of section 215.20, Florida Statutes, are amended to read:

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

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

(k) Within the Department of Financial Services:

1. The Agents and Solicitors County Tax Trust Fund.
2. The Insurance Regulatory Trust Fund.
3. The Special Disability Trust Fund.
4. The Workers' Compensation Administration Trust Fund.

(o) Within the Department of Management Services:

1. The Administrative Trust Fund.
2. The Architects Incidental Trust Fund.
3. The Bureau of Aircraft Trust Fund.
4. The Florida Facilities Pool Working Capital Trust Fund.
5. The Grants and Donations Trust Fund.
- ~~6.~~ ~~The Motor Vehicle Operating Trust Fund.~~
- ~~6.7.~~ The Police and Firefighters' Premium Tax Trust Fund.
- ~~7.8.~~ The Public Employees Relations Commission Trust Fund.
- ~~8.9.~~ The State Personnel System Trust Fund.
- ~~9.10.~~ The Supervision Trust Fund.

~~10.11.~~ The Working Capital Trust Fund.

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

1. The Administrative Trust Fund.
2. The Anti-Fraud Trust Fund.
3. The Financial Institutions' Regulatory Trust Fund.
- ~~4. The Mortgage Brokerage Guaranty Fund.~~
- 4.5. The Regulatory Trust Fund.

The enumeration of the foregoing 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 the money or trust funds should be exempt herefrom, as it is the purpose of this law to exempt income from its force and effect when, by the operation of this law, federal matching funds or contributions or private grants to any trust fund would be lost to the state.

Section 21. Paragraph (b) of subsection (2) of section 215.32, Florida Statutes, is amended to read:

215.32 State funds; segregation.—

(2) The source and use of each of these funds shall be as follows:

(b)1. The trust funds shall consist of moneys received by the state which under law or under trust agreement are segregated for a purpose authorized by law. The state agency or branch of state government receiving or collecting such moneys shall be responsible for their proper expenditure as provided by law. Upon the request of the state agency or branch of state government responsible for the administration of the trust fund, the Chief Financial Officer may establish accounts within the trust fund at a level considered necessary for proper accountability. Once an account is established within a trust fund, the Chief Financial Officer may authorize payment from that account only upon determining that there is sufficient cash and releases at the level of the account.

2. In addition to other trust funds created by law, to the extent possible, each agency shall use the following trust funds as described in this subparagraph for day-to-day operations:

a. Operations or operating trust fund, for use as a depository for funds to be used for program operations funded by program revenues, with the exception of administrative activities when the operations or operating trust fund is a proprietary fund.

b. Operations and maintenance trust fund, for use as a depository for client services funded by third-party payors.

c. Administrative trust fund, for use as a depository for funds to be used for management activities that are departmental in nature and funded by indirect cost earnings and assessments against trust funds. Proprietary funds are excluded from the requirement of using an administrative trust fund.

d. Grants and donations trust fund, for use as a depository for funds to be used for allowable grant or donor agreement activities funded by restricted contractual revenue from private and public nonfederal sources.

e. Agency working capital trust fund, for use as a depository for funds to be used pursuant to s. 216.272.

f. Clearing funds trust fund, for use as a depository for funds to account for collections pending distribution to lawful recipients.

g. Federal grant trust fund, for use as a depository for funds to be used for allowable grant activities funded by restricted program revenues from federal sources.

To the extent possible, each agency must adjust its internal accounting to use existing trust funds consistent with the requirements of this subparagraph. If an agency does not have trust funds listed in this subparagraph and cannot make such adjustment, the agency must recommend the creation of the necessary trust funds to the Legislature no later than the next scheduled review of the agency's trust funds pursuant to s. 215.3206.

~~2. In order to maintain a minimum number of trust funds in the State Treasury, each state agency or the judicial branch may consolidate, if permitted under the terms and conditions of their receipt, the trust funds administered by it; provided, however, the agency or judicial branch employs effectively a uniform system of accounts sufficient to preserve the integrity of such trust funds; and provided, further, that consolidation of trust funds is approved by the Governor or the Chief Justice.~~

3. All such moneys are hereby appropriated to be expended in accordance with the law or trust agreement under which they were received, subject always to the provisions of chapter 216 relating to the appropriation of funds and to the applicable laws relating to the deposit or expenditure of moneys in the State Treasury.

4.a. Notwithstanding any provision of law restricting the use of trust funds to specific purposes, unappropriated cash balances from selected trust funds may be authorized by the Legislature for transfer to the Budget Stabilization Fund and Working Capital Fund in the General Appropriations Act.

b. This subparagraph does not apply to trust funds required by federal programs or mandates; trust funds established for bond covenants, indentures, or resolutions whose revenues are legally pledged by the state or public body to meet debt service or other financial requirements of any debt obligations of the state or any public body; the State Transportation Trust Fund; the trust fund containing the net annual proceeds from the Florida

Education Lotteries; the Florida Retirement System Trust Fund; trust funds under the management of the Board of Regents, where such trust funds are for auxiliary enterprises, self-insurance, and contracts, grants, and donations, as those terms are defined by general law; trust funds that serve as clearing funds or accounts for the Chief Financial Officer or state agencies; trust funds that account for assets held by the state in a trustee capacity as an agent or fiduciary for individuals, private organizations, or other governmental units; and other trust funds authorized by the State Constitution.

Section 22. Subsections (12), (13), (14), (15), and (16) of section 253.03, Florida Statutes, are amended to read:

253.03 Board of trustees to administer state lands; lands enumerated.—

~~(12) There is hereby established within the Department of Environmental Protection the Forfeited Property Trust Fund, to be used as a nonlapsing revolving fund exclusively for the purposes of subsection(13).~~

~~(12)(13)~~ The Board of Trustees of the Internal Improvement Trust Fund is hereby authorized to administer, manage, control, conserve, protect, and sell all real property forfeited to the state pursuant to ss. 895.01-895.09 or acquired by the state pursuant to s. 607.0505 or s. 620.192. The board is directed to immediately determine the value of all such property and shall ascertain whether the property is in any way encumbered. If the board determines that it is in the best interest of the state to do so, funds from the Internal Improvement Forfeited Property Trust Fund may be used to satisfy any such encumbrances. ~~If forfeited property receipts are not the Forfeited Property Trust Fund does not contain a balance~~ sufficient to satisfy encumbrances on the property and expenses permitted under this section, funds from the Land Acquisition Trust Fund may be used to satisfy any such encumbrances and expenses. All property acquired by the board pursuant to s. 607.0505, s. 620.192, or ss. 895.01-895.09 shall be sold as soon as commercially feasible unless the Attorney General recommends and the board determines that retention of the property in public ownership would effectuate one or more of the following policies of statewide significance: protection or enhancement of floodplains, marshes, estuaries, lakes, rivers, wilderness areas, wildlife areas, wildlife habitat, or other environmentally sensitive natural areas or ecosystems; or preservation of significant archaeological or historical sites identified by the Secretary of State. In such event the property shall remain in the ownership of the board, to be controlled, managed, and disposed of in accordance with this chapter, and the Internal Improvement Forfeited Property Trust Fund shall be reimbursed from the Land Acquisition Trust Fund, or other appropriate fund designated by the board, for any funds expended from the Internal Improvement Forfeited Property Trust Fund pursuant to this subsection in regard to such property. Upon the recommendation of the Attorney General, the board may reimburse the investigative agency for its investigative expenses, costs, and attorneys' fees, and may reimburse law enforcement agencies for actual expenses incurred in conducting investigations leading to the forfeiture of such property from funds deposited in the Internal Improvement Forfeited Property Trust Fund of the Department of Environmental Protection. The proceeds of the sale of property acquired under s. 607.0505, s. 620.192, or ss. 895.01-895.09 shall be distributed as follows:

(a) After satisfaction of any valid claims arising under the provisions of s. 895.09(1)(a) or (b), any moneys used to satisfy encumbrances and expended as costs of administration, appraisal, management, conservation, protection, sale, and real estate sales services and any interest earnings lost to the Land Acquisition Trust Fund as of a date certified by the Department of Environmental Protection shall be replaced first in the Land Acquisition Trust Fund, if those funds were used, and then in the Internal Improvement Forfeited Property Trust Fund; and

(b) The remainder shall be distributed as set forth in s. 895.09.

(13)(14) For applications not reviewed pursuant to s. 373.427, the department must review applications for the use of state-owned submerged lands, including a purchase, lease, easement, disclaimer, or other consent to use such lands and must request submittal of all additional information necessary to process the application. Within 30 days after receipt of the additional information, the department must review the information submitted and may request only that information needed to clarify the additional information, to process the appropriate form of approval indicated by the additional information, or to answer those questions raised by, or directly related to, the additional information. An application for the authority to use state-owned submerged land must be approved, denied, or submitted to the board of trustees for approval or denial within 90 days after receipt of the original application or the last item of timely requested additional information. This time is tolled by any notice requirements of s. 253.115 or any hearing held under ss. 120.569 and 120.57. If the review of the application is not completed within the 90-day period, the department must report quarterly to the board the reasons for the failure to complete the report and provide an estimated date by which the application will be approved or denied. Failure to comply with these time periods shall not result in approval by default.

(14)(15) Where necessary to establish a price for the sale or other disposition of state lands, including leases or easements, the Division of State Lands may utilize appropriate appraiser selection and contracting procedures established under s. 253.025. The board of trustees may adopt rules to implement this subsection.

(15)(16) The Board of Trustees of the Internal Improvement Trust Fund, and the state through its agencies, may not control, regulate, permit, or charge for any severed materials which are removed from the area adjacent to an intake or discharge structure pursuant to an exemption authorized in s. 403.813(2)(f) and (r).

Section 23. Subsections (6) and (7) of section 287.064, Florida Statutes, as amended by section 10 of chapter 2003-399, Laws of Florida, are amended to read:

287.064 Consolidated financing of deferred-payment purchases.—

~~(6) There is created the Consolidated Payment Trust Fund in the Chief Financial Officer's office for the purpose of implementing the provisions of this act. All funds debited from each agency and each community college pursuant to the provisions of this section may be deposited in the trust fund~~

and shall be used to meet the financial obligations incurred pursuant to this act. Any income from the investment of funds may be used to fund administrative costs associated with this program.

(7) The Chief Financial Officer may borrow sufficient amounts from trust funds to pay issuance expenses for the purposes of administering this section. Such amounts shall be subject to approval of the Executive Office of the Governor and subject to the notice, review, and objection procedures of s. 216.177. ~~The amounts approved pursuant to this subsection are hereby appropriated for transfer to the Consolidated Payment Trust Fund and appropriated from the Consolidated Payment Trust Fund to pay issuance expenses.~~ Amounts loaned shall be repaid as soon as practicable not to exceed the length of time obligations are issued to establish the master equipment financing agreement.

Section 24. Section 440.501, Florida Statutes, is repealed.

Section 25. Section 450.155, Florida Statutes, is amended to read:

450.155 Funding of the Child Labor Law program Trust Fund.—

(1) ~~There is created in the State Treasury an account to be known as the Child Labor Law program Trust Fund. Subject to such appropriations made by as the Legislature shall be used may make therefor from time to time, disbursements from this account may be made by the division, subject to the approval of the department, in order to carry out the proper responsibilities of administering the Child Labor Law, to protect the working youth of the state, and to provide education about the Child Labor Law to employers, public school employees, the general public, and working youth. The Child Labor Law Trust Fund and the moneys deposited therein shall be under the direct supervision and control of the department, and such moneys may be disbursed by the Chief Financial Officer from time to time as determined by the department.~~

(2) Moneys for the administration of the child labor program shall be transferred to the Professional Regulation Trust Fund from the Workers' Compensation Administration Trust Fund of the Department of Financial Services pursuant to nonoperating transfers. Notwithstanding the provisions of s. 216.292, the Child Labor Law Trust Fund shall not be available for transfer for any purposes other than those provided for in this section.

Section 26. Section 450.165, Florida Statutes, is created to read:

450.165 Child labor law and farm labor accounts.—The department shall maintain separate accounts in the Professional Regulation Trust Fund for child labor law enforcement and administration activities and for farm labor registration activities. The department shall account for the expenditure of moneys received from the Workers' Compensation Administration Trust Fund of the Department of Financial Services. To the maximum extent possible, the department shall directly charge all expenses to the appropriate account.

Section 27. Subsection (7) of section 450.30, Florida Statutes, is amended to read:

450.30 Requirement of certificate of registration; education and examination program.—

(7) The department shall charge each applicant a \$35 fee for the education and examination program. Such fees shall be deposited in the Professional Regulation Crew Chief Registration Trust Fund.

Section 28. Paragraph (c) of subsection (1) of section 450.31, Florida Statutes, is amended to read:

450.31 Issuance, revocation, and suspension of, and refusal to issue or renew, certificate of registration.—

(1) The department shall not issue to any person a certificate of registration as a farm labor contractor, nor shall it renew such certificate, until:

(c) Such person pays to the department, in cash, certified check, or money order, a nonrefundable application fee of \$75. Fees collected by the department under this subsection shall be deposited in the State Treasury into the Professional Regulation Crew Chief Registration Trust Fund, which is hereby created, and shall be utilized for administration of this part.

Section 29. Section 494.0017, Florida Statutes, is amended to read:

494.0017 Regulatory Trust Mortgage Brokerage Guaranty Fund.—

(1) The office shall ~~make transfers from the Regulatory Trust Fund to the Mortgage Brokerage Guaranty Fund~~ to pay valid claims arising under former ss. 494.042, 494.043, and 494.044, as provided in former s. 494.00171 from the Regulatory Trust Fund.

~~(2) Any money paid to the Mortgage Brokerage Guaranty Fund in excess of any liability to claimants against the Mortgage Brokerage Guaranty Fund shall be transferred to the Regulatory Trust Fund.~~

~~(2)(3)~~ Funds from the Regulatory Trust The Mortgage Brokerage Guaranty Fund shall be disbursed as provided in former s. 494.044, upon approval by the office, to any party to a mortgage financing transaction who:

(a) Is adjudged by a court of competent jurisdiction of this state to have suffered monetary damages as a result of any violation of chapter 494 in effect prior to October 1, 1991, committed by a licensee or registrant;

(b) Has filed a claim for recovery prior to January 1, 1992; and

(c) Has suffered monetary damages as a result of an act occurring prior to October 1, 1991.

~~(3)(4)~~ Notwithstanding s. 215.965, the office may disburse funds to a court or court-appointed person for distribution, if the conditions precedent for recovery exist and the distribution would be the fairest and most equitable manner of distributing the funds.

Section 30. Paragraph (d) of subsection (2) of section 494.0041, Florida Statutes, is amended to read:

494.0041 Administrative penalties and fines; license violations.—

(2) Each of the following acts constitutes a ground for which the disciplinary actions specified in subsection (1) may be taken:

(d) Disbursement, or an act which has caused or will cause disbursement, to any person in any amount from the Regulatory Trust Mortgage Brokerage Guaranty Fund, the Securities Guaranty Fund, or the Florida Real Estate Recovery Fund, regardless of any repayment or restitution to the disbursed fund by the licensee or any person acting on behalf of the licensee or registrant.

Section 31. Paragraph (d) of subsection (2) of section 494.0072, Florida Statutes, is amended to read:

494.0072 Administrative penalties and fines; license violations.—

(2) Each of the following acts constitutes a ground for which the disciplinary actions specified in subsection (1) may be taken:

(d) Disbursement, or an act which has caused or will cause disbursement, to any person in any amount from the Regulatory Trust Mortgage Brokerage Guaranty Fund, the Securities Guaranty Fund, or the Florida Real Estate Recovery Fund, regardless of any repayment or restitution to the disbursed fund by the licensee or any person acting on behalf of the licensee.

Section 32. Subsection (1) of section 501.2101, Florida Statutes, is amended to read:

501.2101 Enforcing authorities; moneys received in certain proceedings.—

(1) Any moneys received by an enforcing authority for attorney's fees and costs of investigation or litigation in proceedings brought under the provisions of s. 501.207, s. 501.208, or s. 501.211 shall be deposited as received in the Legal Affairs Revolving Trust Fund if the action is brought by the Department of Legal Affairs, and in the Consumer Frauds Trust Fund of the Justice Administrative Commission if the action is brought by a state attorney in the State Treasury.

Section 33. Section 569.205, Florida Statutes, as amended by section 734 of chapter 2003-261, Laws of Florida, is repealed.

Section 34. Subsections (1) and (2) of section 650.04, Florida Statutes, are amended to read:

650.04 Contributions by state employees.—

(1) Every employee of the state whose services are covered by an agreement entered into under s. 650.03 shall be required to pay for the period of such coverage, ~~into the Social Security Contribution Trust Fund established by s. 650.06,~~ contributions, with respect to wages as defined in s. 650.02, equal to the amount of the employee tax which would be imposed by the

Federal Insurance Contributions Act if such services constituted employment within the meaning of that act. Such liability shall arise in consideration of the employee's retention in the service of the state, or the employee's entry upon such service, after the enactment of this chapter.

(2) The contribution imposed by this section shall be collected by deducting the amount of the contribution from wages as and when paid, but failure to make such deduction shall not relieve the employee from liability for such contribution. Effective January 1987, such contributions shall be submitted to the Internal Revenue Service as directed by the Social Security Administration.

Section 35. Section 650.05, Florida Statutes, is amended to read:

650.05 Plans for coverage of employees of political subdivisions.—

(1) Each political subdivision of the state is ~~hereby~~ authorized to submit for approval by the state agency a plan for extending the benefits of Title II of the Social Security Act, in conformity with the applicable provisions of such act, to employees of such political subdivisions. Each such plan and any amendment thereof shall be approved by the state agency if it is found that such plan, or such plan as amended, is in conformity with such requirements as are provided in regulations of the state agency, except that no such plan shall be approved unless:

(a) It is in conformity with the requirements of the Social Security Act and with the agreement entered into under s. 650.03;

(b) It provides that all services which constitute employment as defined in s. 650.02 are performed in the employ of the political subdivisions by employees thereof, shall be covered by the plan, except such of those services set forth in s. 650.02(2)(c) as the political subdivision specifically elects to exclude;

(c) It specifies the source or sources from which the funds necessary to make the payments required by paragraph (3)(a) ~~and by subsection(4)~~ are expected to be derived and contains reasonable assurance that such sources will be adequate for such purpose;

(d) It provides for such methods of administration of the plan by the political subdivision as are found by the state agency to be necessary for the proper and efficient administration of the plan;

(e) It provides that the political subdivision will make such reports, in such form and containing such information, as the state agency may from time to time require, and comply with such provisions as the state agency or the Secretary of Health, Education, and Welfare may from time to time find necessary to assure the correctness and verification of such reports; and

(f) It authorizes the state agency to terminate the plan in its entirety, in the discretion of the state agency, if it finds that there has been a failure to comply substantially with any provisions contained in such plan, such termination to take effect at the expiration of such notice and on such condi-

tions as may be provided by regulations of the state agency and may be consistent with the provisions of the Social Security Act.

(2) The state agency shall not finally refuse to approve a plan submitted by a political subdivision under subsection (1), and shall not terminate an approved plan, without reasonable notice and opportunity for hearing to the political subdivision affected thereby. Any final decision of the state agency shall be subject to proper judicial review.

(3)(a) Each political subdivision as to which a plan has been approved under this section shall pay to the Internal Revenue Service ~~into the Social Security Contribution Trust Fund~~, with respect to wages (as defined in s. 650.02), at such time or times as the Social Security Administration ~~state agency~~ may by regulation prescribe, contributions in the amounts and at the rates specified in the applicable agreement entered into by the state agency under s. 650.03.

(b) Each political subdivision required to make payments under paragraph(a) is authorized, in consideration of the employee's retention in, or entry upon, employment after enactment of this chapter, to impose upon each of its employees, as to services which are covered by an approved plan, a contribution with respect to his or her wages as defined in s. 650.02 not exceeding the amount of the employee tax which would be imposed by the Federal Insurance Contributions Act if such services constituted employment within the meaning of that act, and to deduct the amount of such contribution from his or her wages as and when paid. Contributions so collected shall be paid to the Internal Revenue Service ~~into the Social Security Contribution Trust Fund~~ in partial discharge of the liability of such political subdivision or instrumentality under paragraph (a). Failure to deduct such contribution shall not relieve the employee or employer of liability therefor.

~~(4) Delinquent payments due under paragraph (3)(a) may, with interest of 1 percent for each calendar month or part thereof past the due date, be recovered by action in a court of competent jurisdiction against the political subdivision liable therefor or shall, at the request of the state agency, be deducted from any other moneys payable to such subdivision by any department or agency of the state.~~

~~(5) Each political subdivision as to which a plan has been approved shall be liable to the state agency for a proportionate part of the cost of administering this chapter. Such proportionate cost shall be computed and paid in accordance with such regulations relating thereto as may be adopted by the state agency and shall be deposited in the Social Security Administration Trust Fund; and, if any such payment is not made when due, the amount thereof, with interest of 0.5 percent for each calendar month or part thereof past the due date, shall, upon request of the state agency, be deducted from any other moneys payable to such political subdivision by any officer, department, or agency of the state, and forthwith paid to the state agency. Withdrawals from the Social Security Administration Trust Fund shall be made solely for the payment of costs of administering this chapter, and any balance in excess of the amount necessary for administering this chapter~~

~~shall be transferred to the state retirement system trust funds established pursuant to chapter 121 to make up the actuarial deficit in any of the state retirement systems consolidated thereunder, and the necessary amounts are hereby appropriated from said funds for these purposes.~~

(4)(6)(a) Notwithstanding any other provision of this chapter, effective January 1, 1972, all state political subdivisions receiving financial aid that provide social security coverage for their employees pursuant to the provisions of this chapter and the provisions of the various retirement systems as authorized by law shall, in addition to other purposes, utilize all grants-in-aid and other revenue received from the state to pay the employer's share of social security cost.

(b) The grants-in-aid and other revenue referred to in paragraph (a) specifically include, but are not limited to, minimum foundation program grants to public school districts and community colleges; gasoline, motor fuel, intangible, cigarette, racing, and insurance premium taxes distributed to political subdivisions; and amounts specifically appropriated as grants-in-aid for mental health, mental retardation, and mosquito control programs.

Section 36. Section 650.06, Florida Statutes, as amended by section 1661 of chapter 2003-261, Laws of Florida, is repealed.

Section 37. Paragraph (c) of subsection (1) and paragraphs (a) and (e) of subsection (2) of section 895.09, Florida Statutes, are amended to read:

895.09 Disposition of funds obtained through forfeiture proceedings.—

(1) A court entering a judgment of forfeiture in a proceeding brought pursuant to s. 895.05 shall retain jurisdiction to direct the distribution of any cash or of any cash proceeds realized from the forfeiture and disposition of the property. The court shall direct the distribution of the funds in the following order of priority:

(c) Any claim by the Board of Trustees of the Internal Improvement Trust Fund on behalf of the Internal Improvement Forfeited Property Trust Fund or the Land Acquisition Trust Fund pursuant to s. 253.03(13), not including administrative costs of the Department of Environmental Protection previously paid directly from the Internal Improvement Forfeited Property Trust Fund in accordance with legislative appropriation.

(2)(a) Following satisfaction of all valid claims under subsection (1), 25 percent of the remainder of the funds obtained in the forfeiture proceedings pursuant to s. 895.05 shall be deposited as provided in paragraph (b) into the appropriate trust fund of the Department of Legal Affairs or state attorney's office which filed the civil forfeiture action; 25 percent shall be deposited as provided in paragraph (c) into the applicable law enforcement trust fund of the investigating law enforcement agency conducting the investigation which resulted in or significantly contributed to the forfeiture of the property; 25 percent shall be deposited as provided in paragraph (d) in the Substance Abuse Trust Fund of the Department of Children and Family Services; and the remaining 25 percent shall be deposited in the Internal

Improvement Forfeited Property Trust Fund of the Department of Environmental Protection. When a forfeiture action is filed by the Department of Legal Affairs or a state attorney, the court entering the judgment of forfeiture shall, taking into account the overall effort and contribution to the investigation and forfeiture action by the agencies that filed the action, make a pro rata apportionment among such agencies of the funds available for distribution to the agencies filing the action as provided in this section. If multiple investigating law enforcement agencies have contributed to the forfeiture of the property, the court which entered the judgment of forfeiture shall, taking into account the overall effort and contribution of the agencies to the investigation and forfeiture action, make a pro rata apportionment among such investigating law enforcement agencies of the funds available for distribution to the investigating agencies as provided in this section.

(e) On a quarterly basis, any excess funds from forfeited property receipts, including interest, over \$1 million deposited in the Internal Improvement Forfeited Property Trust Fund of the Department of Environmental Protection in accordance with paragraph (a) shall be deposited in the Substance Abuse Trust Fund of the Department of Children and Family Services.

Section 38. Paragraph (b) of subsection (5) of section 932.7055, Florida Statutes, is amended to read:

932.7055 Disposition of liens and forfeited property.—

(5) If the seizing agency is a state agency, all remaining proceeds shall be deposited into the General Revenue Fund. However, if the seizing agency is:

(b) The Department of Environmental Protection, the proceeds accrued pursuant to the provisions of the Florida Contraband Forfeiture Act shall be deposited into the Internal Improvement Forfeited Property Trust Fund ~~or into the department's Federal Law Enforcement Trust Fund as provided in s. 20.2553, as applicable.~~

Section 39. This act shall take effect July 1, 2004.

Approved by the Governor May 25, 2004.

Filed in Office Secretary of State May 25, 2004.