

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the General Government Appropriations Committee

BILL: CS/SB 1630

INTRODUCER: General Government Appropriations Committee and Senator Baker

SUBJECT: Audit and Warrant Clearing Trust Fund/Department of Revenue

DATE: March 3, 2010      REVISED: 03/17/10

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Blizzard	DeLoach	GA	Fav/CS
2.				
3.				
4.				
5.				
6.				

**I. Summary:**

This bill re-creates the Audit and Warrant Clearing Trust Fund, FLAIR number 73-2-975, within the Department of Revenue without modification. The trust fund serves as a repository for audit receipts, warrant receipts, and governmental leaseholds receipts, and for subsequent distributions to appropriate entities and accounts. Re-creation is effective beginning July 1, 2010, which is the current termination date of the fund.

This bill repeals s. 215.199(3), Florida Statutes.

**II. Present Situation:**

Section 19(f), Art. III of the State Constitution requires the termination of all state trust funds no later than four years after their initial creation unless re-created or exempted from termination by the State Constitution or operation of law. Section 215.199, F.S., creates the Audit and Warrant Clearing Trust Fund within the Department of Revenue. The Audit and Warrant Clearing Trust Fund is a non-operating account that serves as a repository for audit receipts, warrant receipts and governmental leaseholds to be distributed annually to appropriate entities and accounts.

The Audit and Warrant Clearing Trust Fund will terminate on July 1, 2011, if no action is taken by the legislature to re-create. Re-creation requires a three-fifths vote of the membership of each house of the legislature.

**III. Effect of Proposed Changes:**

The Audit and Warrant Clearing Trust Fund within the Department of Revenue will be re-created prior to the scheduled termination date of July 1, 2011. This bill re-creates the trust fund without modification.

**IV. Constitutional Issues:****A. Municipality/County Mandates Restrictions:**

None.

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

Pursuant to s. 19(f), Article III of the Florida Constitution, re-creation of the Audit and Warrant Clearing Trust Fund must pass by a three-fifths vote of the membership of each house of the legislature.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

This bill has no fiscal impact on state agencies or state funds, on local governments as a whole or on the private sector. It simply recreates, without modification, an existing state trust fund and continues the current use of the fund.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Additional Information:**

- A. **Committee Substitute – Statement of Substantial Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by General Government Appropriations Committee on March 3, 2009:**

This committee substitute clarifies that the effective date of the bill is contingent on a three-fifths vote of the membership of each house of the legislature.

- B. **Amendments:**

None.