123552

## LEGISLATIVE ACTION

Senate House

Comm: FAV 03/10/2009

The Committee on Community Affairs (Bennett) recommended the following:

## Senate Amendment (with title amendment)

Between lines 397 and 398 insert:

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Section 6. Subsection (1) of section 175.351, Florida Statutes, is amended to read:

175.351 Municipalities and special fire control districts having their own pension plans for firefighters. - For any municipality, special fire control district, local law municipality, local law special fire control district, or local law plan under this chapter, in order for municipalities and

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special fire control districts with their own pension plans for firefighters, or for firefighters and police officers, where included, to participate in the distribution of the tax fund established pursuant to s. 175.101, local law plans must meet the minimum benefits and minimum standards set forth in this chapter.

- (1) PREMIUM TAX INCOME. If a municipality has a pension plan for firefighters, or a pension plan for firefighters and police officers, where included, which in the opinion of the division meets the minimum benefits and minimum standards set forth in this chapter, the board of trustees of the pension plan, as approved by a majority of firefighters of the municipality, may:
- (a) Place the income from the premium tax in s. 175.101 in such pension plan for the sole and exclusive use of its firefighters, or for firefighters and police officers, where included, where it shall become an integral part of that pension plan and shall be used to pay extra benefits to the firefighters included in that pension plan; or
- (b) Place the income from the premium tax in s. 175.101 in a separate supplemental plan to pay extra benefits to firefighters, or to firefighters and police officers where included, participating in such separate supplemental plan.

The premium tax provided by this chapter shall in all cases be used in its entirety to provide extra benefits to firefighters, or to firefighters and police officers, where included. However, local law plans in effect on October 1, 1998, shall be required to comply with the minimum benefit provisions of this chapter



only to the extent that additional premium tax revenues become available to incrementally fund the cost of such compliance as provided in s. 175.162(2)(a). When a plan is in compliance with such minimum benefit provisions, as subsequent additional premium tax revenues become available, they shall be used to pay for extra benefits implemented prior to July 1, 2009. Effective July 1, 2009 and through June 30, 2011 for plans that are not fully funded, additional premium tax revenues received in excess of the amount needed for compliance with the minimum benefit provisions of this chapter and for extra benefits implemented prior to July 1, 2009, shall be used to reduce the required contributions of the municipality or special fire control district to the plan provide extra benefits. For the purpose of this chapter, "additional premium tax revenues" means revenues received by a municipality or special fire control district pursuant to s. 175.121 which exceed that amount received for calendar year 1997, and the term "extra benefits" means benefits implemented prior to July 1, 2009 that are in addition to or greater than those provided to general employees of the municipality and in addition to those in existence for firefighters on March 12, 1999. Local law plans created by special act before May 23, 1939, shall be deemed to comply with this chapter.

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======== T I T L E A M E N D M E N T ========== And the title is amended as follows:

Delete line 31

and insert: 68

joint annuitant or beneficiary; amending s. 175.351, F.S.;



70 revising requirements for the use of certain additional premium tax revenues; providing for the specified use of such revenues 71 for a two-year period; revising a definition; amending s. 72 73 175.361,