

HB 853

2013

1 A bill to be entitled
 2 An act relating to public retirement plans; amending
 3 ss. 185.03 and 185.08, F.S.; specifying applicability
 4 of ch. 185, F.S., to certain consolidated governments;
 5 providing that a consolidated government that has
 6 entered into an interlocal agreement to provide police
 7 protection services to a municipality within its
 8 boundaries is eligible to receive the premium taxes
 9 reported for the municipality under certain
 10 circumstances; authorizing the municipality receiving
 11 the police protection services to enact an ordinance
 12 levying the tax as provided by law; providing an
 13 effective date.

14
 15 Be It Enacted by the Legislature of the State of Florida:

16
 17 Section 1. Subsection (2) of section 185.03, Florida
 18 Statutes, is amended to read:

19 185.03 Municipal police officers' retirement trust funds;
 20 creation; applicability of provisions; participation by public
 21 safety officers.—For any municipality, chapter plan, local law
 22 municipality, or local law plan under this chapter:

23 (2) (a) ~~The provisions of~~ This chapter applies ~~shall apply~~
 24 only to municipalities organized and established pursuant to the
 25 laws of the state, and does said provisions ~~shall~~ not apply to
 26 the unincorporated areas of a ~~any~~ county or ~~counties~~ ~~nor shall~~
 27 ~~the provisions hereof apply~~ to any governmental entity whose
 28 police officers are eligible to participate in the Florida

29 Retirement System.

30 (b) With respect to the distribution of premium taxes, a
 31 single consolidated government consisting of a former county and
 32 one or more municipalities, consolidated pursuant to s. 3 or s.
 33 6(e), Art. VIII of the State Constitution, is also eligible to
 34 participate under this chapter. The consolidated government
 35 shall notify the division when it has entered into an interlocal
 36 agreement to provide police services to a municipality within
 37 its boundaries. The municipality may enact an ordinance levying
 38 the tax as provided in s. 185.08. Upon being provided copies of
 39 the interlocal agreement and the municipal ordinance levying the
 40 tax, the division may distribute any premium taxes reported for
 41 the municipality to the consolidated government as long as the
 42 interlocal agreement is in effect.

43 Section 2. Subsection (1) of section 185.08, Florida
 44 Statutes, is amended to read:

45 185.08 State excise tax on casualty insurance premiums
 46 authorized; procedure.—For any municipality, chapter plan, local
 47 law municipality, or local law plan under this chapter:

48 (1)(a) Each incorporated municipality in this state
 49 described and classified in s. 185.03, as well as each other
 50 city or town of this state which on July 31, 1953, had a
 51 lawfully established municipal police officers' retirement trust
 52 fund or city fund, by whatever name known, providing pension or
 53 relief benefits to police officers as provided under this
 54 chapter, may assess and impose on every insurance company,
 55 corporation, or other insurer now engaged in or carrying on, or
 56 who shall hereafter engage in or carry on, the business of

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57 | casualty insurance as shown by records of the Office of
58 | Insurance Regulation of the Financial Services Commission, an
59 | excise tax in addition to any lawful license or excise tax now
60 | levied by each of the ~~said~~ municipalities, respectively,
61 | amounting to .85 percent of the gross amount of receipts of
62 | premiums from policyholders on all premiums collected on
63 | casualty insurance policies covering property within the
64 | corporate limits of such municipalities, respectively.

65 | (b) With respect to the distribution of premium taxes, a
66 | single consolidated government consisting of a former county and
67 | one or more municipalities, consolidated pursuant to s. 3 or s.
68 | 6(e), Art. VIII of the State Constitution, is also eligible to
69 | participate under this chapter. The consolidated government
70 | shall notify the division when it has entered into an interlocal
71 | agreement to provide police services to a municipality within
72 | its boundaries. The municipality may enact an ordinance levying
73 | the tax as provided in this section. Upon being provided copies
74 | of the interlocal agreement and the municipal ordinance levying
75 | the tax, the division may distribute any premium taxes reported
76 | for the municipality to the consolidated government as long as
77 | the interlocal agreement is in effect.

78 | Section 3. This act shall take effect July 1, 2013.