

By Representative Lee

1 A bill to be entitled
2 An act relating to municipal firefighters'
3 pension trust funds; amending s. 175.101, F.S.;
4 providing that a consolidated municipal
5 government may impose the state excise tax on
6 property insurance premiums on property within
7 the boundaries of the consolidated government,
8 regardless of whether the property is located
9 within a separately incorporated area, under
10 certain conditions; providing an effective
11 date.

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13 WHEREAS, the county government of Duval County, the
14 municipal government of the City of Jacksonville, and various
15 authorities and districts were consolidated in 1968 into a
16 single body politic and corporate pursuant to the authority
17 granted by Section 9, Article VIII of the Constitution of
18 1885, as amended, and

19 WHEREAS, the territories of the Cities of Jacksonville
20 Beach, Atlantic Beach, and Neptune Beach (the "Beaches"), and
21 the Town of Baldwin were also consolidated into the territory
22 of the consolidated government, except that the Beaches and
23 Baldwin continue to exist and retain the same local government
24 structure and municipal powers, and

25 WHEREAS, pursuant to its charter, the Consolidated City
26 of Jacksonville furnishes consolidated government services,
27 including fire protection, throughout the consolidated
28 government, except where such service is provided by the
29 Beaches and Baldwin, and

30 WHEREAS, the City of Atlantic Beach was providing
31 certain fire protection services to both Atlantic Beach and

1 Neptune Beach, but these services are now being provided by
2 the Consolidated City of Jacksonville to both Atlantic Beach
3 and Neptune Beach, and

4 WHEREAS, the Consolidated City of Jacksonville,
5 pursuant to section 175.101, Florida Statutes, qualifies for
6 receipt of the state excise tax on insurance premiums on
7 property insurance policies covering property within the
8 corporate limits of the Consolidated City of Jacksonville, but
9 not within those portions of the consolidated government which
10 are within the corporate limits of Atlantic Beach and Neptune
11 Beach, and

12 WHEREAS, in order for the Consolidated City of
13 Jacksonville to qualify for receipt of the state excise tax on
14 insurance premiums on property insurance policies covering
15 property within the corporate limits of Atlantic Beach and
16 Neptune Beach, section 175.101, Florida Statutes, must be
17 amended, NOW, THEREFORE,

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

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21 Section 1. Subsection (1) of section 175.101, Florida
22 Statutes, is amended to read:

23 175.101 State excise tax on property insurance
24 premiums authorized; procedure.--For any municipality, special
25 fire control district, chapter plan, local law municipality,
26 local law special fire control district, or local law plan
27 under this chapter:

28 (1) Each municipality or special fire control district
29 in this state described and classified in s. 175.041, having a
30 lawfully established firefighters' pension trust fund or
31 municipal fund or special fire control district fund, by

1 whatever name known, providing pension benefits to
2 firefighters as provided under this chapter, may assess and
3 impose on every insurance company, corporation, or other
4 insurer now engaged in or carrying on, or who shall
5 hereinafter engage in or carry on, the business of property
6 insurance as shown by the records of the Department of
7 Insurance an excise tax in addition to any lawful license or
8 excise tax now levied by each of the municipalities or special
9 fire control districts, respectively, amounting to 1.85
10 percent of the gross amount of receipts of premiums from
11 policyholders on all premiums collected on property insurance
12 policies covering property within the corporate limits of such
13 municipalities or within the legally defined boundaries of
14 special fire control districts, respectively. Whenever the
15 municipality described and classified in s. 175.041 is a part
16 of a single consolidated government which is made up of a
17 former county and one or more municipalities consolidated
18 pursuant to the authority in s. 3 or s. 6(e), Art. VIII of the
19 State Constitution, then the municipality may assess and
20 impose an excise tax on all insurance premiums collected on
21 property insurance policies covering property within the
22 boundaries of the consolidated government, regardless of
23 whether the property is located within one or more separately
24 incorporated areas within the consolidated government, so long
25 as the property is being provided fire protection services by
26 the municipality.Whenever the boundaries of a special fire
27 control district that has lawfully established a firefighters'
28 pension trust fund encompass a portion of the corporate
29 territory of a municipality that has also lawfully established
30 a firefighters' pension trust fund, that portion of the tax
31 receipts attributable to insurance policies covering property

1 situated both within the municipality and the special fire
2 control district shall be given to the fire service provider.
3 The agent shall identify the fire service provider on the
4 property owner's application for insurance. Remaining
5 revenues collected pursuant to this chapter shall be
6 distributed to the municipality or special fire control
7 district according to the location of the insured property.

8 Section 2. This act shall take effect upon becoming a
9 law.

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12 HOUSE SUMMARY

13 Specifies conditions under which a consolidated municipal
14 government may impose the state excise tax on property
15 insurance premiums for its municipal firefighters'
16 pension trust fund on property within the boundaries of
17 the consolidated government, regardless of whether the
18 property is located within a separately incorporated
19 area.
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