

By Representative Fields

1                                   A bill to be entitled  
2           An act relating to municipal firefighters'  
3           pension trust funds; amending s. 175.101, F.S.;  
4           authorizing the consolidated City of  
5           Jacksonville to qualify for state excise tax on  
6           all insurance premiums collected on property  
7           insurance policies covering property within the  
8           boundaries of the consolidated government,  
9           regardless of whether the properties are  
10          located within one or more separately  
11          incorporated areas within the consolidated  
12          government, so long as the consolidated City of  
13          Jacksonville is providing fire protection  
14          services to the properties within that area;  
15          providing an effective date.

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17           WHEREAS, the county government of Duval County, the  
18          municipal government of the City of Jacksonville, and various  
19          authorities and districts were consolidated in 1968 into a  
20          single body politic and corporate pursuant to the authority  
21          granted by s. 9, Art. VII of the State Constitution of 1885,  
22          as amended, and

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

29           WHEREAS, pursuant to its charter, the consolidated City  
30          of Jacksonville ("Jacksonville") furnishes consolidated  
31          government services, including fire protection, throughout the

1 consolidated government except where such service is provided  
2 by the Beaches and Baldwin, and

3 WHEREAS, the City of Atlantic Beach was providing  
4 certain fire protection services to both Atlantic Beach and  
5 Neptune Beach, but these services are now being provided by  
6 Jacksonville to both Atlantic Beach and Neptune Beach, and

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

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

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

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

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

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

1 municipal fund or special fire control district fund, by  
2 whatever name known, providing pension benefits to  
3 firefighters as provided under this chapter, may assess and  
4 impose on every insurance company, corporation, or other  
5 insurer now engaged in or carrying on, or who shall  
6 hereinafter engage in or carry on, the business of property  
7 insurance as shown by the records of the Department of  
8 Insurance an excise tax in addition to any lawful license or  
9 excise tax now levied by each of the municipalities or special  
10 fire control districts, respectively, amounting to 1.85  
11 percent of the gross amount of receipts of premiums from  
12 policyholders on all premiums collected on property insurance  
13 policies covering property within the corporate limits of such  
14 municipalities or within the legally defined boundaries of  
15 special fire control districts, respectively. Whenever the  
16 municipality described and classified in s. 175.401 is a part  
17 of a single consolidated government which is made up of a  
18 former county and one or more municipalities consolidated  
19 pursuant to the authority in s. 3, Art. VIII or s. 6(e), Art.  
20 VIII of the State Constitution, then the municipality may  
21 assess and impose an excise tax on all insurance premiums  
22 collected on property insurance policies covering property  
23 within the boundaries of the consolidated government,  
24 regardless of whether the properties are located within one or  
25 more separately incorporated areas within the consolidated  
26 government, so long as the properties are being provided fire  
27 protection services by the municipality. Whenever the  
28 boundaries of a special fire control district that has  
29 lawfully established a firefighters' pension trust fund  
30 encompass a portion of the corporate territory of a  
31 municipality that has also lawfully established a

1 firefighters' pension trust fund, that portion of the tax  
2 receipts attributable to insurance policies covering property  
3 situated both within the municipality and the special fire  
4 control district shall be given to the fire service provider.  
5 The agent shall identify the fire service provider on the  
6 property owner's application for insurance. Remaining  
7 revenues collected pursuant to this chapter shall be  
8 distributed to the municipality or special fire control  
9 district according to the location of the insured property.

10 Section 2. This act shall take effect upon becoming a  
11 law.

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13 HOUSE SUMMARY

14 Revises a provision of law governing the state excise tax  
15 on insurance premiums to authorize the City of  
16 Jacksonville to qualify for the state excise tax on all  
17 insurance premiums collected on property insurance  
18 policies covering property within the boundaries of the  
19 city, regardless of whether the properties are located  
20 within one or more separately incorporated areas within  
the consolidated government so long as the City of  
Jacksonville is providing fire protection services to the  
properties in its area.

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