

By Senator Wise

6-1106-02

See HB 681

1 A bill to be entitled
 2 An act relating to consolidated governments;
 3 amending s. 175.041, F.S.; specifying
 4 application to certain consolidated
 5 governments; amending s. 175.101, F.S.;
 6 including certain consolidated governments
 7 under provisions authorizing imposition of a
 8 state excise tax on property insurance premiums
 9 covering certain property for certain purposes;
 10 providing an effective date.

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

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14 Section 1. Subsection (3) of section 175.041, Florida
15 Statutes, is amended to read:

16 175.041 Firefighters' Pension Trust Fund created;
17 applicability of provisions.--For any municipality, special
18 fire control district, chapter plan, local law municipality,
19 local law special fire control district, or local law plan
20 under this chapter:

21 (3) The provisions of this chapter shall apply only to
22 municipalities organized and established pursuant to the laws
23 of the state, to consolidated governments as described in s.
24 175.101,and to special fire control districts, and said
25 provisions shall not apply to the unincorporated areas of any
26 county or counties except with respect to special fire control
27 districts that include unincorporated areas, nor shall the
28 provisions hereof apply to any governmental entity whose
29 firefighters are eligible to participate in the Florida
30 Retirement System. Special fire control districts that
31 include, or consist exclusively of, unincorporated areas of

1 one or more counties may levy and impose the tax and
2 participate in the retirement programs enabled by this
3 chapter.

4 Section 2. Section 175.101, Florida Statutes, is
5 amended to read:

6 175.101 State excise tax on property insurance
7 premiums authorized; procedure.--For any municipality, special
8 fire control district, chapter plan, local law municipality,
9 local law special fire control district, or local law plan
10 under this chapter:

11 (1) Each municipality or special fire control district
12 in this state described and classified in s. 175.041, having a
13 lawfully established firefighters' pension trust fund or
14 municipal fund or special fire control district fund, by
15 whatever name known, providing pension benefits to
16 firefighters as provided under this chapter, may assess and
17 impose on every insurance company, corporation, or other
18 insurer now engaged in or carrying on, or who shall
19 hereinafter engage in or carry on, the business of property
20 insurance as shown by the records of the Department of
21 Insurance an excise tax in addition to any lawful license or
22 excise tax now levied by each of the municipalities or special
23 fire control districts, respectively, amounting to 1.85
24 percent of the gross amount of receipts of premiums from
25 policyholders on all premiums collected on property insurance
26 policies covering property within the corporate limits of such
27 municipalities or within the legally defined boundaries of
28 special fire control districts, respectively. Whenever the
29 boundaries of a special fire control district that has
30 lawfully established a firefighters' pension trust fund
31 encompass a portion of the corporate territory of a

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

11 (2) In the case of multiple peril policies with a
12 single premium for both the property and casualty coverages in
13 such policies, 70 percent of such premium shall be used as the
14 basis for the 1.85-percent tax.

15 (3) This excise tax shall be payable annually on March
16 1 of each year after the passage of an ordinance, in the case
17 of a municipality, or resolution, in the case of a special
18 fire control district, assessing and imposing the tax
19 authorized by this section. Installments of taxes shall be
20 paid according to the provision of s. 624.5092(2)(a), (b), and
21 (c).

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23 This section also applies to any municipality consisting of a
24 single consolidated government which is made up of a former
25 county and one or more municipalities, consolidated pursuant
26 to the authority in s. 3, Art. VIII, or s. 6(e), Art. VIII of
27 the State Constitution, and to property insurance policies
28 covering property within the boundaries of the consolidated
29 government, regardless of whether the properties are located
30 within one or more separately incorporated areas within the
31 consolidated government, provided the properties are being

1 provided fire protection services by the consolidated
2 government.

3 Section 3. This act shall take effect upon becoming a
4 law.

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7 HOUSE SUMMARY

8 Includes consolidated governments, consolidated under s.
9 3, Art. VIII, or s. 6(e), Art. VIII, of the State
10 Constitution, under provisions authorizing a state excise
11 tax on property insurance premiums for policies covering
12 property within the boundaries of the consolidated
13 government for firefighters pension fund purposes. See
14 bill for details.
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