

By the Committee on Comprehensive Planning, Local and Military Affairs; and Senator Wise

316-1847-02

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; requiring notice of levy;
6 authorizing distribution of tax proceeds;
7 amending s. 175.101, F.S.; including certain
8 consolidated governments under provisions
9 authorizing imposition of a state excise tax on
10 property insurance premiums covering certain
11 property for certain purposes; providing an
12 effective date.

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14 Be It Enacted by the Legislature of the State of Florida:
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16 Section 1. Subsection (3) of section 175.041, Florida
17 Statutes, is amended to read:

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

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

1 include, or consist exclusively of, unincorporated areas of
2 one or more counties may levy and impose the tax and
3 participate in the retirement programs enabled by this
4 chapter. With respect to the distribution of premium taxes, a
5 single consolidated government consisting of a former county
6 and one or more municipalities, consolidated pursuant to s. 3,
7 Art. VIII or s. (6)(e), Art. VIII of the State Constitution,
8 is also eligible to participate under this chapter. The
9 consolidated government shall notify the division when it has
10 entered into an interlocal agreement to provide fire services
11 to a municipality within its boundaries. The municipality may
12 enact an ordinance levying the tax as provided in s. 175.101.
13 Upon being provided copies of the interlocal agreement and the
14 municipal ordinance levying the tax, the division may
15 distribute any premium taxes reported for the municipality to
16 the consolidated government as long as the interlocal
17 agreement is in effect.

18 Section 2. Section 175.101, Florida Statutes, is
19 amended to read:

20 175.101 State excise tax on property insurance
21 premiums authorized; procedure.--For any municipality, special
22 fire control district, chapter plan, local law municipality,
23 local law special fire control district, or local law plan
24 under this chapter:

25 (1) Each municipality or special fire control district
26 in this state described and classified in s. 175.041, having a
27 lawfully established firefighters' pension trust fund or
28 municipal fund or special fire control district fund, by
29 whatever name known, providing pension benefits to
30 firefighters as provided under this chapter, may assess and
31 impose on every insurance company, corporation, or other

1 insurer now engaged in or carrying on, or who shall
2 hereinafter engage in or carry on, the business of property
3 insurance as shown by the records of the Department of
4 Insurance an excise tax in addition to any lawful license or
5 excise tax now levied by each of the municipalities or special
6 fire control districts, respectively, amounting to 1.85
7 percent of the gross amount of receipts of premiums from
8 policyholders on all premiums collected on property insurance
9 policies covering property within the corporate limits of such
10 municipalities or within the legally defined boundaries of
11 special fire control districts, respectively. Whenever the
12 boundaries of a special fire control district that has
13 lawfully established a firefighters' pension trust fund
14 encompass a portion of the corporate territory of a
15 municipality that has also lawfully established a
16 firefighters' pension trust fund, that portion of the tax
17 receipts attributable to insurance policies covering property
18 situated both within the municipality and the special fire
19 control district shall be given to the fire service provider.
20 The agent shall identify the fire service provider on the
21 property owner's application for insurance. Remaining
22 revenues collected pursuant to this chapter shall be
23 distributed to the municipality or special fire control
24 district according to the location of the insured property.

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

29 (3) This excise tax shall be payable annually on March
30 1 of each year after the passage of an ordinance, in the case
31 of a municipality, or resolution, in the case of a special

1 fire control district, assessing and imposing the tax
2 authorized by this section. Installments of taxes shall be
3 paid according to the provision of s. 624.5092(2)(a), (b), and
4 (c).

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6 This section also applies to any municipality consisting of a
7 single consolidated government which is made up of a former
8 county and one or more municipalities, consolidated pursuant
9 to the authority in s. 3, Art. VIII, or s. 6(e), Art. VIII of
10 the State Constitution, and to property insurance policies
11 covering property within the boundaries of the consolidated
12 government, regardless of whether the properties are located
13 within one or more separately incorporated areas within the
14 consolidated government, provided the properties are being
15 provided fire protection services by the consolidated
16 government.

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

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20 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
21 COMMITTEE SUBSTITUTE FOR
22 Senate Bill 1058

23 The CS differs from the bill as filed in that it authorizes
24 qualifying municipalities to enact an ordinance to impose the
25 insurance premium tax on other cities in the county, and
26 requires the municipality to notify the Division of Retirement
of the Department of Management Services that it has entered
into an interlocal agreement to provide fire services to a
municipality within its boundaries.