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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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