

Bill No. CS for CS for SB 320

Amendment No.      Barcode 945804

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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11 Senator Pruitt moved the following amendment:

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13 **Senate Amendment (with title amendment)**

14 On page 2, line 26, delete that line

16 and insert:

17 Section 2. Effective January 1, 2003, section

18 175.1015, Florida Statutes, is created to read:

19 175.1015 Determination of local premium tax situs.--

20 (1)(a) Any insurance company that is obligated to

21 report and remit the excise tax on property insurance premiums

22 imposed under s. 175.101 shall be held harmless from any

23 liability for taxes, interest, or penalties that would

24 otherwise be due solely as a result of an assignment of an

25 insured property to an incorrect local taxing jurisdiction if

26 the insurance company exercises due diligence in applying an

27 electronic database provided by the Department of Revenue

28 under subsection (2). Insurance companies that do not use the

29 electronic database provided by the Department of Revenue or

30 that do not exercise due diligence in applying the electronic

31 database are subject to a 0.5-percent penalty on the portion

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1 of the premium pertaining to any insured risk that is  
2 improperly assigned, whether assigned to an improper local  
3 taxing jurisdiction, not assigned to a local taxing  
4 jurisdiction when it should be assigned to a local taxing  
5 jurisdiction, or assigned to a local taxing jurisdiction when  
6 it should not be assigned to a local taxing jurisdiction.

7 (b) Any insurance company that is obligated to report  
8 and remit the excise tax on commercial property insurance  
9 premiums imposed under s. 175.101 and is unable, after due  
10 diligence, to assign an insured property to a specific local  
11 taxing jurisdiction for purposes of complying with paragraph  
12 (a) shall remit the excise tax on commercial property  
13 insurance premiums using a methodology of apportionment in a  
14 manner consistent with the remittance for the 2001 calendar  
15 year.

16 (2)(a) The Department of Revenue shall, subject to  
17 legislative appropriation, create as soon as practical and  
18 feasible, and thereafter shall maintain, an electronic  
19 database that gives due and proper regard to any format that  
20 is approved by the American National Standards Institute's  
21 Accredited Standards Committee X12 and that designates for  
22 each street address and address range in the state, including  
23 any multiple postal street addresses applicable to one street  
24 location, the local taxing jurisdiction in which the street  
25 address and address range is located and the appropriate code  
26 for each such participating local taxing jurisdiction,  
27 identified by one nationwide standard numeric code. The  
28 nationwide standard numeric code must contain the same number  
29 of numeric digits, and each digit or combination of digits  
30 must refer to the same level of taxing jurisdiction throughout  
31 the United States and must be in a format similar to FIPS 55-3

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1 or other appropriate standard approved by the Federation of  
2 Tax Administrators and the Multistate Tax Commission. Each  
3 address or address range must be provided in standard postal  
4 format, including the street number, street number range,  
5 street name, and zip code. Each year after the creation of the  
6 initial database, the Department of Revenue shall annually  
7 create and maintain a database for the current tax year. Each  
8 annual database must be calendar-year specific.

9 (b)1. Each participating local taxing jurisdiction  
10 shall furnish to the Department of Revenue all information  
11 needed to create the electronic database as soon as practical  
12 and feasible. The information furnished to the Department of  
13 Revenue must specify an effective date.

14 2. Each participating local taxing jurisdiction shall  
15 furnish to the Department of Revenue all information needed to  
16 create and update the current year's database, including  
17 changes in annexations, incorporations, and reorganizations  
18 and any other changes in jurisdictional boundaries, as well as  
19 changes in eligibility to participate in the excise tax  
20 imposed under this chapter. The information must specify an  
21 effective date and must be furnished to the Department of  
22 Revenue by July 1 of the current year.

23 3. The Department of Revenue shall create and update  
24 the current year's database in accordance with the information  
25 furnished by participating local taxing jurisdictions under  
26 subparagraph 1. or subparagraph 2., as appropriate. To the  
27 extent practicable, the Department of Revenue shall post each  
28 new annual database on a web site by September 1 of each year.  
29 Each participating local taxing jurisdiction shall have access  
30 to this web site and, within 30 days thereafter, shall provide  
31 any corrections to the Department of Revenue. The Department

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1 of Revenue shall finalize the current year's database and post  
2 it on a web site by November 1 of the tax year. If a dispute  
3 in jurisdictional boundaries cannot be resolved so that  
4 changes in boundaries may be included, as appropriate, in the  
5 database by November 1, the changes may not be retroactively  
6 included in the current year's database and the boundaries  
7 will remain the same as in the previous year's database. The  
8 finalized database must be used in assigning policies and  
9 premiums to the proper local taxing jurisdiction for the  
10 insurance premium tax return due on the following March 1. The  
11 Department of Revenue shall furnish the annual database on  
12 magnetic or electronic media to any insurance company or  
13 vendor that requests the database for the sole purpose of  
14 assigning insurance premiums to the proper local taxing  
15 jurisdiction for the excise tax imposed under this chapter.  
16 Information contained in the electronic database is conclusive  
17 for purposes of this chapter. The electronic database is not  
18 an order, a rule, or a policy of general applicability.

19 4. Each annual database must identify the additions,  
20 deletions, and other changes to the preceding version of the  
21 database.

22 (3)(a) As used in this section, the term "due  
23 diligence" means the care and attention that is expected from  
24 and is ordinarily exercised by a reasonable and prudent person  
25 under the circumstances.

26 (b) Notwithstanding any law to the contrary, an  
27 insurance company is exercising due diligence if the insurance  
28 company complies with the provisions of paragraph (1)(b) or if  
29 the insurance company assigns an insured's premium to local  
30 taxing jurisdictions in accordance with the Department of  
31 Revenue's annual database and:

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1           1. Expends reasonable resources to accurately and  
2 reliably implement such method;

3           2. Maintains adequate internal controls to correctly  
4 include in its database of policyholders the location of the  
5 property insured, in the proper address format, so that  
6 matching with the department's database is accurate; and

7           3. Corrects errors in the assignment of addresses to  
8 local taxing jurisdictions within 120 days after the insurance  
9 company discovers the errors.

10           (4) There is annually appropriated from the moneys  
11 collected under this chapter and deposited in the Police and  
12 Firefighter's Premium Tax Trust Fund an amount sufficient to  
13 pay the expenses of the Department of Revenue in administering  
14 this section, but not to exceed \$50,000 annually, adjusted  
15 annually by the lesser of a 5-percent increase or the  
16 percentage of growth in the total collections.

17           (5) The Department of Revenue shall adopt rules  
18 necessary to administer this section, including rules  
19 establishing procedures and forms.

20           (6) Any insurer that is obligated to collect and remit  
21 the tax on property insurance imposed under s. 175.101 shall  
22 be held harmless from liability, including, but not limited  
23 to, any tax, interest, or penalties, which would otherwise be  
24 due solely as a result of an assignment of an insured property  
25 to an incorrect local taxing jurisdiction, based on the  
26 collection and remission of the tax accruing before the  
27 effective date of this section, provided the insurer collects  
28 and reports this tax consistent with filings for periods  
29 before the effective date of this section. Further, any  
30 insurer that is obligated to collect and remit the tax on  
31 property insurance imposed under this section shall not be

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1 subject to an examination under s. 624.316 or s. 624.3161  
2 which would occur solely as a result of an assignment of an  
3 insured property to an incorrect local taxing jurisdiction,  
4 based on the collection and remission of such tax accruing  
5 before the effective date of this section.

6 Section 3. Effective January 1, 2003, section 185.085,  
7 Florida Statutes, is created to read:

8 185.085 Determination of local premium tax situs.--

9 (1)(a) Any insurance company that is obligated to  
10 report and remit the excise tax on casualty insurance premiums  
11 imposed under s. 185.08 shall be held harmless from any  
12 liability for taxes, interest, or penalties that would  
13 otherwise be due solely as a result of an assignment of an  
14 insured property to an incorrect local taxing jurisdiction if  
15 the insurance company exercises due diligence in applying an  
16 electronic database provided by the Department of Revenue  
17 under subsection (2). Insurance companies that do not use the  
18 electronic database provided by the Department of Revenue or  
19 that do not exercise due diligence in applying the electronic  
20 database are subject to a 0.5-percent penalty on the portion  
21 of the premium pertaining to any insured risk that is  
22 improperly assigned, whether assigned to an improper local  
23 taxing jurisdiction, not assigned to a local taxing  
24 jurisdiction when it should be assigned to a local taxing  
25 jurisdiction, or assigned to a local taxing jurisdiction when  
26 it should not be assigned to a local taxing jurisdiction.

27 (b) Any insurance company that is obligated to report  
28 and remit the excise tax on commercial casualty insurance  
29 premiums imposed under s. 185.08 and is unable, after due  
30 diligence, to assign an insured property to a specific local  
31 taxing jurisdiction for purposes of complying with paragraph

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1 (a) shall remit the excise tax on commercial casualty  
2 insurance premiums using a methodology of apportionment in a  
3 manner consistent with the remittance for the 2001 calendar  
4 year.

5 (2)(a) The Department of Revenue shall, subject to  
6 legislative appropriation, create as soon as practical and  
7 feasible, and thereafter shall maintain, an electronic  
8 database that gives due and proper regard to any format that  
9 is approved by the American National Standards Institute's  
10 Accredited Standards Committee X12 and that designates for  
11 each street address and address range in the state, including  
12 any multiple postal street addresses applicable to one street  
13 location, the local taxing jurisdiction in which the street  
14 address and address range is located and the appropriate code  
15 for each such participating local taxing jurisdiction,  
16 identified by one nationwide standard numeric code. The  
17 nationwide standard numeric code must contain the same number  
18 of numeric digits, and each digit or combination of digits  
19 must refer to the same level of taxing jurisdiction throughout  
20 the United States and must be in a format similar to FIPS 55-3  
21 or other appropriate standard approved by the Federation of  
22 Tax Administrators and the Multistate Tax Commission. Each  
23 address or address range must be provided in standard postal  
24 format, including the street number, street number range,  
25 street name, and zip code. Each year after the creation of the  
26 initial database, the Department of Revenue shall annually  
27 create and maintain a database for the current tax year. Each  
28 annual database must be calendar-year specific.

29 (b)1. Each participating local taxing jurisdiction  
30 shall furnish to the Department of Revenue all information  
31 needed to create the electronic database as soon as practical

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1 and feasible. The information furnished to the Department of  
2 Revenue must specify an effective date.

3 2. Each participating local taxing jurisdiction shall  
4 furnish to the Department of Revenue all information needed to  
5 create and update the current year's database, including  
6 changes in annexations, incorporations, and reorganizations  
7 and any other changes in jurisdictional boundaries, as well as  
8 changes in eligibility to participate in the excise tax  
9 imposed under this chapter. The information must specify an  
10 effective date and must be furnished to the Department of  
11 Revenue by July 1 of the current year.

12 3. The Department of Revenue shall create and update  
13 the current year's database in accordance with the information  
14 furnished by participating local taxing jurisdictions under  
15 subparagraph 1. or subparagraph 2., as appropriate. To the  
16 extent practicable, the Department of Revenue shall post each  
17 new annual database on a web site by September 1 of each year.  
18 Each participating local taxing jurisdiction shall have access  
19 to this web site and, within 30 days thereafter, shall provide  
20 any corrections to the Department of Revenue. The Department  
21 of Revenue shall finalize the current year's database and post  
22 it on a web site by November 1 of the tax year. If a dispute  
23 in jurisdictional boundaries cannot be resolved so that  
24 changes in boundaries may be included, as appropriate, in the  
25 database by November 1, the changes may not be retroactively  
26 included in the current year's database and the boundaries  
27 will remain the same as in the previous year's database. The  
28 finalized database must be used in assigning policies and  
29 premiums to the proper local taxing jurisdiction for the  
30 insurance premium tax return due on the following March 1. The  
31 Department of Revenue shall furnish the annual database on



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1 magnetic or electronic media to any insurance company or  
2 vendor that requests the database for the sole purpose of  
3 assigning insurance premiums to the proper local taxing  
4 jurisdiction for the excise tax imposed under this chapter.  
5 Information contained in the electronic database is conclusive  
6 for purposes of this chapter. The electronic database is not  
7 an order, a rule, or a policy of general applicability.

8 4. Each annual database must identify the additions,  
9 deletions, and other changes to the preceding version of the  
10 database.

11 (3)(a) As used in this section, the term "due  
12 diligence" means the care and attention that is expected from  
13 and is ordinarily exercised by a reasonable and prudent person  
14 under the circumstances.

15 (b) Notwithstanding any law to the contrary, an  
16 insurance company is exercising due diligence if the insurance  
17 company complies with the provisions of paragraph (1)(b) or if  
18 the insurance company assigns an insured's premium to local  
19 taxing jurisdictions in accordance with the Department of  
20 Revenue's annual database and:

21 1. Expend reasonable resources to accurately and  
22 reliably implement such method;

23 2. Maintains adequate internal controls to correctly  
24 include in its database of policyholders the location of the  
25 property insured, in the proper address format, so that  
26 matching with the department's database is accurate; and

27 3. Corrects errors in the assignment of addresses to  
28 local taxing jurisdictions within 120 days after the insurance  
29 company discovers the errors.

30 (4) There is annually appropriated from the moneys  
31 collected under this chapter and deposited in the Police and

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1 Firefighter's Premium Tax Trust Fund an amount sufficient to  
2 pay the expenses of the Department of Revenue in administering  
3 this section, but not to exceed \$50,000 annually, adjusted  
4 annually by the lesser of a 5-percent increase or the  
5 percentage of growth in the total collections.

6 (5) The Department of Revenue shall adopt rules  
7 necessary to administer this section, including rules  
8 establishing procedures and forms.

9 (6)(a) Notwithstanding any other provision of law, no  
10 methodology, formula, or database that is adopted in any year  
11 after the effective date of this section may result in a  
12 distribution to a participating municipality that has a  
13 retirement plan created pursuant to this chapter of an amount  
14 of excise tax which is less than the amount distributed to  
15 such participating municipality for calendar year 2002.  
16 However, if the total proceeds to be distributed for the  
17 current year from the excise tax imposed under s. 185.08 are  
18 less than the total amount distributed for calendar year 2002,  
19 each participating municipality shall receive a current year  
20 distribution that is proportionate to its share of the total  
21 2002 calendar year distribution. If the total proceeds to be  
22 distributed for the current year from the excise tax imposed  
23 under s. 185.08 are greater than or equal to the total amount  
24 distributed for calendar year 2002, each participating  
25 municipality shall initially be distributed a minimum amount  
26 equal to the amount received for calendar year 2002. The  
27 remaining amount to be distributed for the current year, which  
28 equals the total to be distributed for the current year less  
29 minimum distribution amount shall be distributed to those  
30 municipalities with a current-year reported amount that is  
31 greater than the amount distributed to such municipality for

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1 calendar year 2002. Each municipality eligible for  
2 distribution of this remaining amount shall receive its  
3 proportionate share of the remaining amount based upon the  
4 amount reported for that municipality, above the calendar year  
5 2002 distribution for the current year, to the total amount  
6 over the calendar year 2002 distribution for all  
7 municipalities with a current year reported amount that is  
8 greater than the calendar year 2002 distribution.

9 (b) If a new municipality elects to participate under  
10 this chapter during any year after the effective date of this  
11 section, such municipality shall receive the total amount  
12 reported for the current year for such municipality. All other  
13 participating municipalities shall receive a current year  
14 distribution, calculated as provided in this section, which is  
15 proportionate to their share of the total 2002 calendar year  
16 distribution after subtracting the amount paid to the new  
17 participating plans.

18 (c) This subsection expires January 1, 2006.

19 (7) Any insurer that is obligated to collect and remit  
20 the tax on casualty insurance imposed under s. 185.08 shall be  
21 held harmless from liability, including, but not limited to,  
22 any tax, interest, or penalties, which would otherwise be due  
23 solely as a result of an assignment of an insured risk to an  
24 incorrect local taxing jurisdiction, based on the collection  
25 and remission of the tax accruing before the effective date of  
26 this section, provided the insurer collects and reports this  
27 tax consistent with filings for periods before the effective  
28 date of this section. Further, any insurer that is obligated  
29 to collect and remit the tax on casualty insurance imposed  
30 under this section shall not be subject to an examination  
31 under s. 624.316 or s. 624.3161 which would occur solely as a

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1 result of an assignment of an insured risk to an incorrect  
2 local taxing jurisdiction, based on the collection and  
3 remission of such tax accruing before the effective date of  
4 this section.

5 Section 4. Subsection (18) of section 175.032, Florida  
6 Statutes, is amended to read:

7 175.032 Definitions.--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, the following words and phrases have the  
11 following meanings:

12 (18) "Supplemental plan municipality" means any local  
13 law municipality in which there existed a supplemental plan,  
14 of any type or nature, as of December 1, 2000 ~~January 1, 1997~~.

15 Section 5. Subsection (1) and paragraph (b) of  
16 subsection (3) of section 175.351, Florida Statutes, are  
17 amended to read:

18 175.351 Municipalities and special fire control  
19 districts having their own pension plans for  
20 firefighters.--For any municipality, special fire control  
21 district, local law municipality, local law special fire  
22 control district, or local law plan under this chapter, in  
23 order for municipalities and special fire control districts  
24 with their own pension plans for firefighters, or for  
25 firefighters and police officers, where included, to  
26 participate in the distribution of the tax fund established  
27 pursuant to s. 175.101, local law plans must meet the minimum  
28 benefits and minimum standards set forth in this chapter.

29 (1) PREMIUM TAX INCOME.--If a municipality has a  
30 pension plan for firefighters, or a pension plan for  
31 firefighters and police officers, where included, which in the

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1 opinion of the division meets the minimum benefits and minimum  
2 standards set forth in this chapter, the board of trustees of  
3 the pension plan, as approved by a majority of firefighters of  
4 the municipality, may:

5 (a) Place the income from the premium tax in s.  
6 175.101 in such pension plan for the sole and exclusive use of  
7 its firefighters, or for firefighters and police officers,  
8 where included, where it shall become an integral part of that  
9 pension plan and shall be used to pay extra benefits to the  
10 firefighters included in that pension plan; or

11 (b) Place the income from the premium tax in s.  
12 175.101 in a separate supplemental plan to pay extra benefits  
13 to firefighters, or to firefighters and police officers where  
14 included, participating in such separate supplemental plan.

15  
16 The premium tax provided by this chapter shall in all cases be  
17 used in its entirety to provide extra benefits to  
18 firefighters, or to firefighters and police officers, where  
19 included. However, local law plans in effect on October 1,  
20 1998, shall be required to comply with the minimum benefit  
21 provisions of this chapter only to the extent that additional  
22 premium tax revenues become available to incrementally fund  
23 the cost of such compliance as provided in s. 175.162(2)(a).  
24 When a plan is in compliance with such minimum benefit  
25 provisions, as subsequent additional premium tax revenues  
26 become available, they shall be used to provide extra  
27 benefits. For the purpose of this chapter, "additional premium  
28 tax revenues" means revenues received by a municipality or  
29 special fire control district pursuant to s. 175.121 that  
30 exceed that amount received for calendar year 1997 and the  
31 term "extra benefits" means benefits in addition to or greater

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1 than those provided to general employees of the municipality,  
2 and in addition to those in existence for firefighters on  
3 March 12, 1999. Local law plans created by special act before  
4 May 23, 1939, shall be deemed to comply with this chapter.

5 (3) Notwithstanding any other provision, with respect  
6 to any supplemental plan municipality:

7 (b) Section 175.061(1)(b) shall not apply, and a local  
8 law plan and a supplemental plan shall continue to be  
9 administered by a board or boards of trustees numbered,  
10 constituted, and selected as the board or boards were  
11 numbered, constituted, and selected on December 1, 2000  
12 ~~January 1, 1997~~.

13 Section 6. Subsection (16) of section 185.02, Florida  
14 Statutes, is amended to read:

15 185.02 Definitions.--For any municipality, chapter  
16 plan, local law municipality, or local law plan under this  
17 chapter, the following words and phrases as used in this  
18 chapter shall have the following meanings, unless a different  
19 meaning is plainly required by the context:

20 (16) "Supplemental plan municipality" means any local  
21 law municipality in which there existed a supplemental plan as  
22 of December 1, 2000 ~~January 1, 1997~~.

23 Section 7. Subsection (1) and paragraph (b) of  
24 subsection (3) of section 185.35, Florida Statutes, are  
25 amended to read:

26 185.35 Municipalities having their own pension plans  
27 for police officers.--For any municipality, chapter plan,  
28 local law municipality, or local law plan under this chapter,  
29 in order for municipalities with their own pension plans for  
30 police officers, or for police officers and firefighters where  
31 included, to participate in the distribution of the tax fund

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1 established pursuant to s. 185.08, local law plans must meet  
2 the minimum benefits and minimum standards set forth in this  
3 chapter:

4 (1) PREMIUM TAX INCOME.--If a municipality has a  
5 pension plan for police officers, or for police officers and  
6 firefighters where included, which, in the opinion of the  
7 division, meets the minimum benefits and minimum standards set  
8 forth in this chapter, the board of trustees of the pension  
9 plan, as approved by a majority of police officers of the  
10 municipality, may:

11 (a) Place the income from the premium tax in s. 185.08  
12 in such pension plan for the sole and exclusive use of its  
13 police officers, or its police officers and firefighters where  
14 included, where it shall become an integral part of that  
15 pension plan and shall be used to pay extra benefits to the  
16 police officers included in that pension plan; or

17 (b) May place the income from the premium tax in s.  
18 185.08 in a separate supplemental plan to pay extra benefits  
19 to the police officers, or police officers and firefighters  
20 where included, participating in such separate supplemental  
21 plan.

22  
23 The premium tax provided by this chapter shall in all cases be  
24 used in its entirety to provide extra benefits to police  
25 officers, or to police officers and firefighters, where  
26 included. However, local law plans in effect on October 1,  
27 1998, shall be required to comply with the minimum benefit  
28 provisions of this chapter only to the extent that additional  
29 premium tax revenues become available to incrementally fund  
30 the cost of such compliance as provided in s. 185.16(2). When  
31 a plan is in compliance with such minimum benefit provisions,

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1 as subsequent additional tax revenues become available, they  
2 shall be used to provide extra benefits. For the purpose of  
3 this chapter, "additional premium tax revenues" means revenues  
4 received by a municipality pursuant to s. 185.10 that exceed  
5 the amount received for calendar year 1997 and the term "extra  
6 benefits" means benefits in addition to or greater than those  
7 provided to general employees of the municipality, and in  
8 addition to those in existence for police officers on March  
9 12, 1999. Local law plans created by special act before May  
10 23, 1939, shall be deemed to comply with this chapter.

11 (3) Notwithstanding any other provision, with respect  
12 to any supplemental plan municipality:

13 (b) Section 185.05(1)(b) shall not apply, and a local  
14 law plan and a supplemental plan shall continue to be  
15 administered by a board or boards of trustees numbered,  
16 constituted, and selected as the board or boards were  
17 numbered, constituted, and selected on December 1, 2000  
18 ~~January 1, 1997~~.

19 Section 8. The sum of \$300,000 is appropriated from  
20 the General Revenue Fund to the Department of Revenue for the  
21 one-time expense of creating the original database called for  
22 by sections 2 and 3 of this act, and to begin the  
23 implementation process for use of the database. It is the  
24 intent of the Legislature in providing this appropriation that  
25 the database for sections 2 and 3 of this act be available for  
26 use in determining the allocation of premiums to the various  
27 municipalities and special fire control districts for the 2003  
28 insurance premium tax return that is due by March 1, 2004.

29 Section 9. Except as otherwise provided in this act,  
30 this act shall take effect July 1, 2002.

31



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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3       On page 1, line 7, delete that line

4

5 and insert:

6       creating s. 175.1015, F.S.; authorizing the  
7       Department of Revenue to create and maintain a  
8       database for use by insurers; providing  
9       insurers with incentives for using the  
10       database; providing penalties for failure to  
11       use the database; requiring local governments  
12       to provide information to the department;  
13       appropriating funds to the department for the  
14       administration of the database; authorizing the  
15       department to adopt rules; creating s. 185.085,  
16       F.S.; authorizing the Department of Revenue to  
17       create and maintain a database for use by  
18       insurers; providing incentives to insurers for  
19       using the database and penalties for failure to  
20       use the database; requiring local governments  
21       to provide information to the department;  
22       appropriating funds to the department for the  
23       administration of the database; authorizing the  
24       department to adopt rules; providing for  
25       distribution of tax revenues through 2006;  
26       amending s. 175.032, F.S.; providing an  
27       extended time period for the recognition of  
28       supplemental firefighter pension plans;  
29       amending s. 175.351, F.S.; defining the term  
30       "extra benefits" with respect to pension plans  
31       for firefighters; providing an extended time

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1 period for the recognition of supplemental  
2 firefighter pension plans; amending s. 185.02,  
3 F.S.; providing an extended time period for the  
4 recognition of supplemental municipal police  
5 officer pension plans; amending s. 185.35,  
6 F.S.; providing for the meaning of the term  
7 "extra benefits" with respect to pension plans  
8 for municipal police officers; providing an  
9 extended time period for the recognition of  
10 supplemental municipal police officer pension  
11 plans; providing an appropriation to the  
12 Department of Revenue; providing effective  
13 dates.

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