

By the Council for Smarter Government and Representative  
Davis

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; providing participation  
6           eligibility to certain consolidated  
7           governments; providing requirements;  
8           authorizing certain municipalities to adopt  
9           certain tax levying ordinances; providing for  
10          distribution of tax revenues; amending s.  
11          175.101, F.S.; including certain consolidated  
12          governments under provisions authorizing  
13          imposition of a state excise tax on property  
14          insurance premiums covering certain property  
15          for certain purposes; providing an effective  
16          date.

17  
18 Be It Enacted by the Legislature of the State of Florida:

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

22           175.041 Firefighters' Pension Trust Fund created;  
23 applicability of provisions.--For any municipality, special  
24 fire control district, chapter plan, local law municipality,  
25 local law special fire control district, or local law plan  
26 under this chapter:

27           (3) The provisions of this chapter shall apply only to  
28 municipalities organized and established pursuant to the laws  
29 of the state, to consolidated governments as described in s.  
30 175.101, and to special fire control districts, and said  
31 provisions shall not apply to the unincorporated areas of any

1 county or counties except with respect to special fire control  
2 districts that include unincorporated areas, nor shall the  
3 provisions hereof apply to any governmental entity whose  
4 firefighters are eligible to participate in the Florida  
5 Retirement System. Special fire control districts that  
6 include, or consist exclusively of, unincorporated areas of  
7 one or more counties may levy and impose the tax and  
8 participate in the retirement programs enabled by this  
9 chapter. With regard to the distribution of premium taxes, a  
10 single consolidated government that is made up of a former  
11 county and one or more municipalities, consolidated pursuant  
12 to the authority in s. 3 or s. 6(e), Art. VIII of the State  
13 Constitution, shall also be eligible to participate under this  
14 chapter. The consolidated government shall notify the  
15 division when it has entered into an interlocal agreement to  
16 provide fire services to a municipality within its  
17 boundaries. The municipality shall be authorized to pass an  
18 ordinance levying the tax as provided in s. 175.101. Upon  
19 being provided copies of the interlocal agreement and the  
20 municipal levying ordinance, the division is authorized to  
21 distribute any premium taxes reported for the municipality to  
22 the consolidated government as long as the interlocal  
23 agreement is in effect.

24 Section 2. Section 175.101, Florida Statutes, is  
25 amended to read:

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

31

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

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

5           (3) This excise tax shall be payable annually on March  
6 1 of each year after the passage of an ordinance, in the case  
7 of a municipality, or resolution, in the case of a special  
8 fire control district, assessing and imposing the tax  
9 authorized by this section. Installments of taxes shall be  
10 paid according to the provision of s. 624.5092(2)(a), (b), and  
11 (c).

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

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