



1 A bill to be entitled

2 An act relating to deposit of insurance premium taxes;
3 amending ss. 626.932 and 626.938, F.S.; adjusting the
4 percentage of surplus lines tax and independently procured
5 coverages tax deposited into the Insurance Commissioner's
6 Regulatory Trust Fund and the General Revenue Fund;
7 creating s. 175.1015, F.S.; authorizing the Department of
8 Revenue to create and maintain a database for use by
9 insurers that report and remit an excise tax on property
10 insurance premiums; providing insurers with incentives for
11 using the database; providing penalties for failure to use
12 the database; requiring local governments to provide
13 information to the department; appropriating funds to the
14 department for the administration of the database;
15 authorizing the department to adopt rules; creating s.
16 185.085, F.S.; authorizing the Department of Revenue to
17 create and maintain a database for use by insurers that
18 report and remit an excise tax on casualty insurers
19 premiums; providing incentives to insurers for using the
20 database and penalties for failure to use the database;
21 requiring local governments to provide information to the
22 department; appropriating funds to the department for the
23 administration of the database; authorizing the department
24 to adopt rules; providing for distribution of tax revenues
25 through 2007; amending s. 175.351, F.S.; defining the term
26 "extra benefits" with respect to pension plans for
27 firefighters; amending s. 185.35, F.S.; providing for the
28 meaning of the term "extra benefits" with respect to
29 pension plans for municipal police officers; amending s.
30 175.061, F.S.; authorizing the plan administrator to



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31 withhold certain funds; amending s. 185.05, F.S.;

32 authorizing the plan administrator to withhold certain

33 funds; providing an appropriation to the Department of

34 Revenue; providing for construction of the act in pari

35 materia with laws enacted during the 2003 Regular Session

36 of the Legislature; providing an effective date.

37

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

39

40 Section 1. Subsection (5) of section 626.932, Florida

41 Statutes, is amended to read:

42 626.932 Surplus lines tax.--

43 (5) The department shall deposit 24.3 ~~55~~ percent of all

44 taxes collected under this section to the credit of the

45 Insurance ~~Commissioner's~~ Regulatory Trust Fund. Seventy-five and

46 seven tenths ~~Forty-five~~ percent of all taxes collected under

47 this section shall be deposited into the General Revenue Fund.

48 Section 2. Subsection (7) of section 626.938, Florida

49 Statutes, is amended to read:

50 626.938 Report and tax of independently procured

51 coverages.--

52 (7) The department shall deposit 24.3 ~~55~~ percent of all

53 taxes and interest collected under this section to the credit of

54 the Insurance ~~Commissioner's~~ Regulatory Trust Fund. Seventy-five

55 and seven tenths ~~Forty-five~~ percent of all taxes and interest

56 collected under this section shall be deposited into the General

57 Revenue Fund.

58 Section 3. Section 175.1015, Florida Statutes, is created

59 to read:

60 175.1015 Determination of local premium tax situs.--



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61 (1)(a) Any insurance company that is obligated to report
62 and remit the excise tax on property insurance premiums imposed
63 under s. 175.101 shall be held harmless from any liability for
64 taxes, interest, or penalties that would otherwise be due solely
65 as a result of an assignment of an insured property to an
66 incorrect local taxing jurisdiction if the insurance company
67 exercises due diligence in applying an electronic database
68 provided by the Department of Revenue under subsection (2).
69 Insurance companies that do not use the electronic database
70 provided by the Department of Revenue or that do not exercise
71 due diligence in applying the electronic database are subject to
72 a 0.5-percent penalty on the portion of the premium pertaining
73 to any insured risk that is improperly assigned, whether
74 assigned to an improper local taxing jurisdiction, not assigned
75 to a local taxing jurisdiction when it should be assigned to a
76 local taxing jurisdiction, or assigned to a local taxing
77 jurisdiction when it should not be assigned to a local taxing
78 jurisdiction.

79 (b) Any insurance company that is obligated to report and
80 remit the excise tax on commercial property insurance premiums
81 imposed under s. 175.101 and is unable, after due diligence, to
82 assign an insured property to a specific local taxing
83 jurisdiction for purposes of complying with paragraph(a) shall
84 remit the excise tax on commercial property insurance premiums
85 using a methodology of apportionment in a manner consistent with
86 the remittance for the 2002 calendar year.

87 (2)(a) The Department of Revenue shall, subject to
88 legislative appropriation, create as soon as practical and
89 feasible, and thereafter shall maintain, an electronic database
90 that conforms to any format approved by the American National



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91 Standards Institute's Accredited Standards Committee X12 and
92 that designates for each street address and address range in the
93 state, including any multiple postal street addresses applicable
94 to one street location, the local taxing jurisdiction in which
95 the street address and address range is located, and the
96 appropriate code for each such participating local taxing
97 jurisdiction, identified by one nationwide standard numeric
98 code. The nationwide standard numeric code must contain the same
99 number of numeric digits, and each digit or combination of
100 digits must refer to the same level of taxing jurisdiction
101 throughout the United States and must be in a format similar to
102 FIPS 55-3 or other appropriate standard approved by the
103 Federation of Tax Administrators and the Multistate Tax
104 Commission. Each address or address range must be provided in
105 standard postal format, including the street number, street
106 number range, street name, and zip code. Each year after the
107 creation of the initial database, the Department of Revenue
108 shall annually create and maintain a database for the current
109 tax year. Each annual database must be calendar-year specific.

110 (b)1. Each participating local taxing jurisdiction shall
111 furnish to the Department of Revenue all information needed to
112 create the electronic database as soon as practical and
113 feasible. The information furnished to the Department of Revenue
114 must specify an effective date.

115 2. Each participating local taxing jurisdiction shall
116 furnish to the Department of Revenue all information needed to
117 create and update the current year's database, including changes
118 in annexations, incorporations, and reorganizations and any
119 other changes in jurisdictional boundaries, as well as changes
120 in eligibility to participate in the excise tax imposed under



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121 this chapter. The information must specify an effective date and
122 must be furnished to the Department of Revenue by July 1 of the
123 current year.

124 3. The Department of Revenue shall create and update the
125 current year's database in accordance with the information
126 furnished by participating local taxing jurisdictions under
127 subparagraph 1. or subparagraph 2., as appropriate. To the
128 extent practicable, the Department of Revenue shall post each
129 new annual database on a web site by September 1 of each year.
130 Each participating local taxing jurisdiction shall have access
131 to this web site and, within 30 days thereafter, shall provide
132 any corrections to the Department of Revenue. The Department of
133 Revenue shall finalize the current year's database and post it
134 on a web site by November 1 of the tax year. If a dispute in
135 jurisdictional boundaries cannot be resolved so that changes in
136 boundaries may be included, as appropriate, in the database by
137 November 1, the changes may not be retroactively included in the
138 current year's database and the boundaries will remain the same
139 as in the previous year's database. The finalized database must
140 be used in assigning policies and premiums to the proper local
141 taxing jurisdiction for the insurance premium tax return due on
142 the following March 1. The Department of Revenue shall furnish
143 the annual database on magnetic or electronic media to any
144 insurance company or vendor that requests the database for the
145 sole purpose of assigning insurance premiums to the proper local
146 taxing jurisdiction for the excise tax imposed under this
147 chapter. Information contained in the electronic database is
148 conclusive for purposes of this chapter. The electronic database
149 is not an order, a rule, or a policy of general applicability.

150 4. Each annual database must identify the additions,



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151 deletions, and other changes to the preceding version of the
152 database.

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

157 (b) Notwithstanding any law to the contrary, an insurance
158 company is exercising due diligence if the insurance company
159 complies with the provisions of paragraph (1)(b) or if the
160 insurance company assigns an insured's premium to local taxing
161 jurisdictions in accordance with the Department of Revenue's
162 annual database and:

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

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

169 3. Corrects errors in the assignment of addresses to local
170 taxing jurisdictions within 120 days after the insurance company
171 discovers the errors.

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

179 (5) The Department of Revenue shall adopt rules necessary
180 to administer this section, including rules establishing



181 procedures and forms.

182 (6) Any insurer that is obligated to collect and remit the
 183 tax on property insurance imposed under s. 175.101 shall be held
 184 harmless from any liability for taxes, interest, or penalties
 185 that would otherwise be due solely as a result of an assignment
 186 of an insured property to an incorrect local taxing
 187 jurisdiction, based on the collection and remission of the tax
 188 accruing before January 1, 2004, if the insurer collects and
 189 reports this tax consistent with filings for periods before
 190 January 1, 2004. Further, any insurer that is obligated to
 191 collect and remit the tax on property insurance imposed under
 192 this section is not subject to an examination under s. 624.316
 193 or s. 624.3161 which would occur solely as a result of an
 194 assignment of an insured property to an incorrect local taxing
 195 jurisdiction, based on the collection and remission of such tax
 196 accruing before January 1, 2004.

197 Section 4. Section 185.085, Florida Statutes, is created
 198 to read:

199 185.085 Determination of local premium tax situs.--

200 (1)(a) Any insurance company that is obligated to report
 201 and remit the excise tax on casualty insurance premiums imposed
 202 under s. 185.08 shall be held harmless from any liability for
 203 taxes, interest, or penalties that would otherwise be due solely
 204 as a result of an assignment of an insured property to an
 205 incorrect local taxing jurisdiction if the insurance company
 206 exercises due diligence in applying an electronic database
 207 provided by the Department of Revenue under subsection (2).
 208 Insurance companies that do not use the electronic database
 209 provided by the Department of Revenue or that do not exercise
 210 due diligence in applying the electronic database are subject to



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211 a 0.5-percent penalty on the portion of the premium pertaining
212 to any insured risk that is improperly assigned, whether
213 assigned to an improper local taxing jurisdiction, not assigned
214 to a local taxing jurisdiction when it should be assigned to a
215 local taxing jurisdiction, or assigned to a local taxing
216 jurisdiction when it should not be assigned to a local taxing
217 jurisdiction.

218 (b) Any insurance company that is obligated to report and
219 remit the excise tax on commercial casualty insurance premiums
220 imposed under s. 185.08 and is unable, after due diligence, to
221 assign an insured property to a specific local taxing
222 jurisdiction for purposes of complying with paragraph(a) shall
223 remit the excise tax on commercial casualty insurance premiums
224 using a methodology of apportionment in a manner consistent with
225 the remittance for the 2002 calendar year.

226 (2)(a) The Department of Revenue shall, subject to
227 legislative appropriation, create as soon as practical and
228 feasible, and thereafter shall maintain, an electronic database
229 that conforms to any format approved by the American National
230 Standards Institute's Accredited Standards Committee X12 and
231 that designates for each street address and address range in the
232 state, including any multiple postal street addresses applicable
233 to one street location, the local taxing jurisdiction in which
234 the street address and address range is located, and the
235 appropriate code for each such participating local taxing
236 jurisdiction, identified by one nationwide standard numeric
237 code. The nationwide standard numeric code must contain the same
238 number of numeric digits, and each digit or combination of
239 digits must refer to the same level of taxing jurisdiction
240 throughout the United States and must be in a format similar to



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241 FIPS 55-3 or other appropriate standard approved by the
242 Federation of Tax Administrators and the Multistate Tax
243 Commission. Each address or address range must be provided in
244 standard postal format, including the street number, street
245 number range, street name, and zip code. Each year after the
246 creation of the initial database, the Department of Revenue
247 shall annually create and maintain a database for the current
248 tax year. Each annual database must be calendar-year specific.

249 (b)1. Each participating local taxing jurisdiction shall
250 furnish to the Department of Revenue all information needed to
251 create the electronic database as soon as practical and
252 feasible. The information furnished to the Department of Revenue
253 must specify an effective date.

254 2. Each participating local taxing jurisdiction shall
255 furnish to the Department of Revenue all information needed to
256 create and update the current year's database, including changes
257 in annexations, incorporations, and reorganizations and any
258 other changes in jurisdictional boundaries, as well as changes
259 in eligibility to participate in the excise tax imposed under
260 this chapter. The information must specify an effective date and
261 must be furnished to the Department of Revenue by July 1 of the
262 current year.

263 3. The Department of Revenue shall create and update the
264 current year's database in accordance with the information
265 furnished by participating local taxing jurisdictions under
266 subparagraph 1. or subparagraph 2., as appropriate. To the
267 extent practicable, the Department of Revenue shall post each
268 new annual database on a web site by September 1 of each year.
269 Each participating local taxing jurisdiction shall have access
270 to this web site and, within 30 days thereafter, shall provide



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271 any corrections to the Department of Revenue. The Department of
272 Revenue shall finalize the current year's database and post it
273 on a web site by November 1 of the tax year. If a dispute in
274 jurisdictional boundaries cannot be resolved so that changes in
275 boundaries may be included, as appropriate, in the database by
276 November 1, the changes may not be retroactively included in the
277 current year's database and the boundaries will remain the same
278 as in the previous year's database. The finalized database must
279 be used in assigning policies and premiums to the proper local
280 taxing jurisdiction for the insurance premium tax return due on
281 the following March 1. The Department of Revenue shall furnish
282 the annual database on magnetic or electronic media to any
283 insurance company or vendor that requests the database for the
284 sole purpose of assigning insurance premiums to the proper local
285 taxing jurisdiction for the excise tax imposed under this
286 chapter. Information contained in the electronic database is
287 conclusive for purposes of this chapter. The electronic database
288 is not an order, a rule, or a policy of general applicability.

289 4. Each annual database must identify the additions,
290 deletions, and other changes to the preceding version of the
291 database.

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

296 (b) Notwithstanding any law to the contrary, an insurance
297 company is exercising due diligence if the insurance company
298 complies with the provisions of paragraph (1)(b) or if the
299 insurance company assigns an insured's premium to local taxing
300 jurisdictions in accordance with the Department of Revenue's



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301 annual database and:

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

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

308 3. Corrects errors in the assignment of addresses to local
309 taxing jurisdictions within 120 days after the insurance company
310 discovers the errors.

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

318 (5) The Department of Revenue shall adopt rules necessary
319 to administer this section, including rules establishing
320 procedures and forms.

321 (6)(a) Notwithstanding any other law, no methodology,
322 formula, or database that is adopted in any year after January
323 1, 2004, may result in a distribution to a participating
324 municipality that has a retirement plan created pursuant to this
325 chapter of an amount of excise tax which is less than the amount
326 distributed to such participating municipality for calendar year
327 2003. However, if the total proceeds to be distributed for the
328 current year from the excise tax imposed under s. 185.08 are
329 less than the total amount distributed for calendar year 2003,
330 each participating municipality shall receive a current year



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331 distribution that is proportionate to its share of the total
332 2003 calendar year distribution. If the total proceeds to be
333 distributed for the current year from the excise tax imposed
334 under s. 185.08 are greater than or equal to the total amount
335 distributed for calendar year 2003, each participating
336 municipality shall initially be distributed a minimum amount
337 equal to the amount received for calendar year 2003. The
338 remaining amount to be distributed for the current year, which
339 equals the total to be distributed for the current year, less
340 minimum distribution amount, shall be distributed to those
341 municipalities with a current-year reported amount that is
342 greater than the amount distributed to such municipality for
343 calendar year 2003. Each municipality eligible for distribution
344 of this remaining amount shall receive its proportionate share
345 of the remaining amount based upon the amount reported for that
346 municipality, above the calendar year 2003 distribution for the
347 current year, to the total amount over the calendar year 2003
348 distribution for all municipalities with a current year reported
349 amount that is greater than the calendar year 2003 distribution.

350 (b) If a new municipality elects to participate under this
351 chapter during any year after January 1, 2004, such municipality
352 shall receive the total amount reported for the current year for
353 such municipality. All other participating municipalities shall
354 receive a current year distribution, calculated as provided in
355 this section, which is proportionate to their share of the total
356 2003 calendar year distribution after subtracting the amount
357 paid to the new participating plans.

358 (c) This subsection expires January 1, 2007.

359 (7) Any insurer that is obligated to collect and remit the
360 tax on casualty insurance imposed under s. 185.08 shall be held



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361 harmless from any liability for taxes, interest, or penalties
362 that would otherwise be due solely as a result of an assignment
363 of an insured risk to an incorrect local taxing jurisdiction,
364 based on the collection and remission of the tax accruing before
365 January 1, 2004, if the insurer collects and reports this tax
366 consistent with filings for periods before January 1, 2004.
367 Further, any insurer that is obligated to collect and remit the
368 tax on casualty insurance imposed under this section is not
369 subject to an examination under s. 624.316 or s. 624.3161 which
370 would occur solely as a result of an assignment of an insured
371 risk to an incorrect local taxing jurisdiction, based on the
372 collection and remission of such tax accruing before the
373 effective date of this section.

374 Section 5. Subsection (1) of section 175.351, Florida
375 Statutes, is amended to read:

376 175.351 Municipalities and special fire control districts
377 having their own pension plans for firefighters.--For any
378 municipality, special fire control district, local law
379 municipality, local law special fire control district, or local
380 law plan under this chapter, in order for municipalities and
381 special fire control districts with their own pension plans for
382 firefighters, or for firefighters and police officers, where
383 included, to participate in the distribution of the tax fund
384 established pursuant to s. 175.101, local law plans must meet
385 the minimum benefits and minimum standards set forth in this
386 chapter.

387 (1) PREMIUM TAX INCOME.--If a municipality has a pension
388 plan for firefighters, or a pension plan for firefighters and
389 police officers, where included, which in the opinion of the
390 division meets the minimum benefits and minimum standards set



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391 forth in this chapter, the board of trustees of the pension
 392 plan, as approved by a majority of firefighters of the
 393 municipality, may:

394 (a) Place the income from the premium tax in s. 175.101 in
 395 such pension plan for the sole and exclusive use of its
 396 firefighters, or for firefighters and police officers, where
 397 included, where it shall become an integral part of that pension
 398 plan and shall be used to pay extra benefits to the firefighters
 399 included in that pension plan; or

400 (b) Place the income from the premium tax in s. 175.101 in
 401 a separate supplemental plan to pay extra benefits to
 402 firefighters, or to firefighters and police officers where
 403 included, participating in such separate supplemental plan.

404
 405 The premium tax provided by this chapter shall in all cases be
 406 used in its entirety to provide extra benefits to firefighters,
 407 or to firefighters and police officers, where included.

408 However, local law plans in effect on October 1, 1998, shall be
 409 required to comply with the minimum benefit provisions of this
 410 chapter only to the extent that additional premium tax revenues
 411 become available to incrementally fund the cost of such
 412 compliance as provided in s. 175.162(2)(a). When a plan is in
 413 compliance with such minimum benefit provisions, as subsequent
 414 additional premium tax revenues become available, they shall be
 415 used to provide extra benefits. For the purpose of this chapter,
 416 "additional premium tax revenues" means revenues received by a
 417 municipality or special fire control district pursuant to s.
 418 175.121 which ~~that~~ exceed that amount received for calendar year
 419 1997, and the term "extra benefits" means benefits in addition
 420 to or greater than those provided to general employees of the



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421 municipality and in addition to those in existence for
422 firefighters on March 12, 1999. Local law plans created by
423 special act before May 23, 1939, shall be deemed to comply with
424 this chapter.

425 Section 6. Subsection (1) of section 185.35, Florida
426 Statutes, is amended to read:

427 185.35 Municipalities having their own pension plans for
428 police officers.--For any municipality, chapter plan, local law
429 municipality, or local law plan under this chapter, in order for
430 municipalities with their own pension plans for police officers,
431 or for police officers and firefighters where included, to
432 participate in the distribution of the tax fund established
433 pursuant to s. 185.08, local law plans must meet the minimum
434 benefits and minimum standards set forth in this chapter:

435 (1) PREMIUM TAX INCOME.--If a municipality has a pension
436 plan for police officers, or for police officers and
437 firefighters where included, which, in the opinion of the
438 division, meets the minimum benefits and minimum standards set
439 forth in this chapter, the board of trustees of the pension
440 plan, as approved by a majority of police officers of the
441 municipality, may:

442 (a) Place the income from the premium tax in s. 185.08 in
443 such pension plan for the sole and exclusive use of its police
444 officers, or its police officers and firefighters where
445 included, where it shall become an integral part of that pension
446 plan and shall be used to pay extra benefits to the police
447 officers included in that pension plan; or

448 (b) May place the income from the premium tax in s. 185.08
449 in a separate supplemental plan to pay extra benefits to the
450 police officers, or police officers and firefighters where



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451 included, participating in such separate supplemental plan.

452

453 The premium tax provided by this chapter shall in all cases be
454 used in its entirety to provide extra benefits to police
455 officers, or to police officers and firefighters, where
456 included. However, local law plans in effect on October 1,
457 1998, shall be required to comply with the minimum benefit
458 provisions of this chapter only to the extent that additional
459 premium tax revenues become available to incrementally fund the
460 cost of such compliance as provided in s. 185.16(2). When a plan
461 is in compliance with such minimum benefit provisions, as
462 subsequent additional tax revenues become available, they shall
463 be used to provide extra benefits. For the purpose of this
464 chapter, "additional premium tax revenues" means revenues
465 received by a municipality pursuant to s. 185.10 which ~~that~~
466 exceed the amount received for calendar year 1997, and the term
467 "extra benefits" means benefits in addition to or greater than
468 those provided to general employees of the municipality and in
469 addition to those in existence for police officers on March 12,
470 1999. Local law plans created by special act before May 23,
471 1939, shall be deemed to comply with this chapter.

472 Section 7. Subsection (7) is added to section 175.061,
473 Florida Statutes, to read:

474 175.061 Board of trustees; members; terms of office;
475 meetings; legal entity; costs; attorney's fees.--For any
476 municipality, special fire control district, chapter plan, local
477 law municipality, local law special fire control district, or
478 local law plan under this chapter:

479 (7) The board of trustees may, upon written request by the
480 retiree of the plan, or by a dependent, when authorized by the



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481 retiree or the retiree's beneficiary, authorize the plan
482 administrator to withhold from the monthly retirement payment
483 those funds that are necessary to pay for the benefits being
484 received through the governmental entity from which the employee
485 retired, to pay the certified bargaining agent of the
486 governmental entity, and to make any payments required by law.

487 Section 8. Present subsection (6) of section 185.05,
488 Florida Statutes, is redesignated as subsection (7), and a new
489 subsection (6) is added to said section, to read:

490 185.05 Board of trustees; members; terms of office;
491 meetings; legal entity; costs; attorney's fees.--For any
492 municipality, chapter plan, local law municipality, or local law
493 plan under this chapter:

494 (6) The board of trustees may, upon written request by the
495 retiree of the plan, or by a dependent, when authorized by the
496 retiree or the retiree's beneficiary, authorize the plan
497 administrator to withhold from the monthly retirement payment
498 those funds that are necessary to pay for the benefits being
499 received through the governmental entity from which the employee
500 retired, to pay the certified bargaining agent of the
501 governmental entity, and to make any payments required by law.

502 Section 9. The sum of \$300,000 is appropriated from the
503 General Revenue Fund to the Department of Revenue for the one-
504 time expense of creating the original database called for by
505 sections 1 and 2 of this act, and to support the implementation
506 process for use of the database. It is the intent of the
507 Legislature in providing this appropriation that the database
508 for sections 1 and 2 of this act be available for use in
509 determining the allocation of premiums to the various
510 municipalities and special fire control districts for the 2004



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511 insurance premium tax return that is due by March 1, 2005.

512 Section 10. If any law amended by this act was also
513 amended by a law enacted at the 2003 Regular Session of the
514 Legislature, such laws shall be construed as if they had been
515 enacted at the same session of the Legislature, and full effect
516 shall be given to each if possible.

517 Section 11. This act shall take effect July 1, 2003.