



HB 0027B

2003

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

A bill to be entitled

An act relating to firefighter and municipal police pensions; creating ss. 175.1015 and 185.085, F.S.; requiring the Department of Revenue to create and maintain a database for use by insurers for certain purposes; providing insurers with incentives for using the database; providing penalties for failure to use the database; requiring local governments to provide information to the department; appropriating funds to the department for the administration of the database; authorizing the department to adopt rules; providing for distribution of certain tax revenues through 2007; providing for basing future distributions of excise tax revenues to certain municipalities and special fire control districts upon calendar year 2003 distributions; providing for future repeal; amending ss. 175.351 and 185.35, F.S.; revising the term "extra benefits" with respect to pension plans for firefighters and pension plans for municipal police officers; providing an appropriation; providing for construction of the act in pari materia with laws enacted during the 2003 Regular Session or the 2003 Special Session A of the Legislature; providing an effective date.

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

Section 1. Section 175.1015, Florida Statutes, is created to read:

175.1015 Determination of local premium tax situs.--  
(1)(a) Any insurance company that is obligated to report



HB 0027B

2003

31 and remit the excise tax on property insurance premiums imposed  
32 under s. 175.101 shall be held harmless from any liability for  
33 taxes, interest, or penalties that would otherwise be due solely  
34 as a result of an assignment of an insured property to an  
35 incorrect local taxing jurisdiction if the insurance company  
36 exercises due diligence in applying an electronic database  
37 provided by the Department of Revenue under subsection (2).  
38 Insurance companies that do not use the electronic database  
39 provided by the Department of Revenue or that do not exercise  
40 due diligence in applying the electronic database are subject to  
41 a 0.5-percent penalty on the portion of the premium pertaining  
42 to any insured risk that is improperly assigned, whether  
43 assigned to an improper local taxing jurisdiction, not assigned  
44 to a local taxing jurisdiction when it should be assigned to a  
45 local taxing jurisdiction, or assigned to a local taxing  
46 jurisdiction when it should not be assigned to a local taxing  
47 jurisdiction.

48 (b) Any insurance company that is obligated to report and  
49 remit the excise tax on commercial property insurance premiums  
50 imposed under s. 175.101 and is unable, after due diligence, to  
51 assign an insured property to a specific local taxing  
52 jurisdiction for purposes of complying with paragraph (a) shall  
53 remit the excise tax on commercial property insurance premiums  
54 using a methodology of apportionment in a manner consistent with  
55 the remittance for the 2002 calendar year.

56 (2)(a) The Department of Revenue shall, subject to  
57 legislative appropriation, create as soon as practical and  
58 feasible, and thereafter shall maintain, an electronic database  
59 that gives due and proper regard to any format that is approved  
60 by the American National Standards Institute's Accredited



HB 0027B

2003

61 Standards Committee X12 and that designates for each street  
62 address and address range in the state, including any multiple  
63 postal street addresses applicable to one street location, the  
64 local taxing jurisdiction in which the street address and  
65 address range is located and the appropriate code for each such  
66 participating local taxing jurisdiction, identified by one  
67 nationwide standard numeric code. The nationwide standard  
68 numeric code must contain the same number of numeric digits, and  
69 each digit or combination of digits must refer to the same level  
70 of taxing jurisdiction throughout the United States and must be  
71 in a format similar to FIPS 55-3 or other appropriate standard  
72 approved by the Federation of Tax Administrators and the  
73 Multistate Tax Commission. Each address or address range must be  
74 provided in standard postal format, including the street number,  
75 street number range, street name, and zip code. Each year after  
76 the creation of the initial database, the Department of Revenue  
77 shall annually create and maintain a database for the current  
78 tax year. Each annual database must be calendar-year specific.

79 (b)1. Each participating local taxing jurisdiction shall  
80 furnish to the Department of Revenue all information needed to  
81 create the electronic database as soon as practical and  
82 feasible. The information furnished to the Department of Revenue  
83 must specify an effective date.

84 2. Each participating local taxing jurisdiction shall  
85 furnish to the Department of Revenue all information needed to  
86 create and update the current year's database, including changes  
87 in annexations, incorporations, and reorganizations and any  
88 other changes in jurisdictional boundaries, as well as changes  
89 in eligibility to participate in the excise tax imposed under  
90 this chapter. The information must specify an effective date and



HB 0027B

2003

91 must be furnished to the Department of Revenue by July 1 of the  
92 current year.

93 3. The Department of Revenue shall create and update the  
94 current year's database in accordance with the information  
95 furnished by participating local taxing jurisdictions under  
96 subparagraph 1. or subparagraph 2., as appropriate. To the  
97 extent practicable, the Department of Revenue shall post each  
98 new annual database on a website by September 1 of each year.  
99 Each participating local taxing jurisdiction shall have access  
100 to this website and, within 30 days thereafter, shall provide  
101 any corrections to the Department of Revenue. The Department of  
102 Revenue shall finalize the current year's database and post it  
103 on a website by November 1 of the tax year. If a dispute in  
104 jurisdictional boundaries cannot be resolved so that changes in  
105 boundaries may be included, as appropriate, in the database by  
106 November 1, the changes may not be retroactively included in the  
107 current year's database and the boundaries will remain the same  
108 as in the previous year's database. The finalized database must  
109 be used in assigning policies and premiums to the proper local  
110 taxing jurisdiction for the insurance premium tax return due on  
111 the following March 1. The Department of Revenue shall furnish  
112 the annual database on magnetic or electronic media to any  
113 insurance company or vendor that requests the database for the  
114 sole purpose of assigning insurance premiums to the proper local  
115 taxing jurisdiction for the excise tax imposed under this  
116 chapter. Information contained in the electronic database is  
117 conclusive for purposes of this chapter. The electronic database  
118 is not an order, a rule, or a policy of general applicability.

119 4. Each annual database must identify the additions,  
120 deletions, and other changes to the preceding version of the



HB 0027B

2003

121 database.

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

126 (b) Notwithstanding any law to the contrary, an insurance  
127 company is exercising due diligence if the insurance company  
128 complies with the provisions of paragraph (1)(b) or if the  
129 insurance company assigns an insured's premium to local taxing  
130 jurisdictions in accordance with the Department of Revenue's  
131 annual database and:

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

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

138 3. Corrects errors in the assignment of addresses to local  
139 taxing jurisdictions within 120 days after the insurance company  
140 discovers the errors.

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

148 (5) The Department of Revenue shall adopt rules necessary  
149 to administer this section, including rules establishing  
150 procedures and forms.



HB 0027B

2003

151 (6) Any insurer that is obligated to collect and remit the  
152 tax on property insurance imposed under s. 175.101 shall be held  
153 harmless from liability, including, but not limited to, any tax,  
154 interest, or penalties, which would otherwise be due solely as a  
155 result of an assignment of an insured property to an incorrect  
156 local taxing jurisdiction, based on the collection and remission  
157 of the tax accruing before January 1, 2004, provided the insurer  
158 collects and reports this tax consistent with filings for  
159 periods before January 1, 2004. Further, any insurer that is  
160 obligated to collect and remit the tax on property insurance  
161 imposed under this section shall not be subject to an  
162 examination under s. 624.316 or s. 624.3161 which would occur  
163 solely as a result of an assignment of an insured property to an  
164 incorrect local taxing jurisdiction, based on the collection and  
165 remission of such tax accruing before January 1, 2004.

166 (7)(a) Notwithstanding any other provision of law, no  
167 methodology, formula, or database that is adopted in any year  
168 after January 1, 2004, may result in a distribution to a  
169 participating municipality or special fire control district that  
170 has a retirement plan created pursuant to this chapter of an  
171 amount of excise tax which is less than the amount distributed  
172 to such participating municipality or special fire control  
173 district for calendar year 2003. However, if the total proceeds  
174 to be distributed for the current year from the excise tax  
175 imposed under s. 175.101 are less than the total amount  
176 distributed for calendar year 2003, each participating  
177 municipality shall receive a current year distribution that is  
178 proportionate to its share of the total 2003 calendar year  
179 distribution. If the total proceeds to be distributed for the  
180 current year from the excise tax imposed under s. 175.101 is



HB 0027B

2003

181 greater than or equal to the total amount distributed for  
182 calendar year 2003, each participating municipality and special  
183 fire control district shall initially be distributed a minimum  
184 amount equal to the amount received for calendar year 2003. The  
185 remaining amount to be distributed for the current year, less  
186 the minimum distribution amount, shall be distributed to those  
187 municipalities and special fire control districts with a  
188 current-year reported amount that is greater than the amount  
189 distributed to such municipality or special fire control  
190 district for calendar year 2003. Each municipality and special  
191 fire control district eligible for distribution of this  
192 remaining amount shall receive its proportionate share of the  
193 remaining amount based upon the amount reported for that  
194 municipality or special fire control district, greater than the  
195 calendar year 2003 distribution for the current year, to the  
196 total amount over the calendar year 2003 distribution for all  
197 municipalities and special fire control districts with a current  
198 year reported amount that is greater than the calendar year 2003  
199 distribution.

200 (b) If a new municipality or special fire control district  
201 elects to participate under this chapter during any year after  
202 January 1, 2004, such municipality or special fire control  
203 district shall receive the total amount reported for the current  
204 year for such municipality or special fire control district. All  
205 other participating municipalities and special fire control  
206 districts shall receive a current year distribution, calculated  
207 as provided in this subsection, which is proportionate to their  
208 share of the total 2003 calendar year distribution after  
209 subtracting the amount paid to the new participating plans.

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



HB 0027B

2003

211 Section 2. Subsection (1) of section 175.351, Florida  
212 Statutes, is amended to read:

213 175.351 Municipalities and special fire control districts  
214 having their own pension plans for firefighters.--For any  
215 municipality, special fire control district, local law  
216 municipality, local law special fire control district, or local  
217 law plan under this chapter, in order for municipalities and  
218 special fire control districts with their own pension plans for  
219 firefighters, or for firefighters and police officers, where  
220 included, to participate in the distribution of the tax fund  
221 established pursuant to s. 175.101, local law plans must meet  
222 the minimum benefits and minimum standards set forth in this  
223 chapter.

224 (1) PREMIUM TAX INCOME.--If a municipality has a pension  
225 plan for firefighters, or a pension plan for firefighters and  
226 police officers, where included, which in the opinion of the  
227 division meets the minimum benefits and minimum standards set  
228 forth in this chapter, the board of trustees of the pension  
229 plan, as approved by a majority of firefighters of the  
230 municipality, may:

231 (a) Place the income from the premium tax in s. 175.101 in  
232 such pension plan for the sole and exclusive use of its  
233 firefighters, or for firefighters and police officers, where  
234 included, where it shall become an integral part of that pension  
235 plan and shall be used to pay extra benefits to the firefighters  
236 included in that pension plan; or

237 (b) Place the income from the premium tax in s. 175.101 in  
238 a separate supplemental plan to pay extra benefits to  
239 firefighters, or to firefighters and police officers where  
240 included, participating in such separate supplemental plan.





HB 0027B

2003

241  
242 The premium tax provided by this chapter shall in all cases be  
243 used in its entirety to provide extra benefits to firefighters,  
244 or to firefighters and police officers, where included. However,  
245 local law plans in effect on October 1, 1998, shall be required  
246 to comply with the minimum benefit provisions of this chapter  
247 only to the extent that additional premium tax revenues become  
248 available to incrementally fund the cost of such compliance as  
249 provided in s. 175.162(2)(a). When a plan is in compliance with  
250 such minimum benefit provisions, as subsequent additional  
251 premium tax revenues become available, they shall be used to  
252 provide extra benefits. For the purpose of this chapter,  
253 "additional premium tax revenues" means revenues received by a  
254 municipality or special fire control district pursuant to s.  
255 175.121 that exceed that amount received for calendar year 1997  
256 and the term "extra benefits" means benefits in addition to or  
257 greater than those provided to general employees of the  
258 municipality and in addition to those in existence for  
259 firefighters on March 12, 1999. Local law plans created by  
260 special act before May 23, 1939, shall be deemed to comply with  
261 this chapter.

262 Section 3. Section 185.085, Florida Statutes, is created  
263 to read:

264 185.085 Determination of local premium tax situs.--

265 (1)(a) Any insurance company that is obligated to report  
266 and remit the excise tax on casualty insurance premiums imposed  
267 under s. 185.08 shall be held harmless from any liability for  
268 taxes, interest, or penalties that would otherwise be due solely  
269 as a result of an assignment of an insured property to an  
270 incorrect local taxing jurisdiction if the insurance company



HB 0027B

2003

271 exercises due diligence in applying an electronic database  
272 provided by the Department of Revenue under subsection (2).  
273 Insurance companies that do not use the electronic database  
274 provided by the Department of Revenue or that do not exercise  
275 due diligence in applying the electronic database are subject to  
276 a 0.5-percent penalty on the portion of the premium pertaining  
277 to any insured risk that is improperly assigned, whether  
278 assigned to an improper local taxing jurisdiction, not assigned  
279 to a local taxing jurisdiction when it should be assigned to a  
280 local taxing jurisdiction, or assigned to a local taxing  
281 jurisdiction when it should not be assigned to a local taxing  
282 jurisdiction.

283 (b) Any insurance company that is obligated to report and  
284 remit the excise tax on commercial casualty insurance premiums  
285 imposed under s. 185.08 and is unable, after due diligence, to  
286 assign an insured property to a specific local taxing  
287 jurisdiction for purposes of complying with paragraph (a) shall  
288 remit the excise tax on commercial casualty insurance premiums  
289 using a methodology of apportionment in a manner consistent with  
290 the remittance for the 2002 calendar year.

291 (2)(a) The Department of Revenue shall, subject to  
292 legislative appropriation, create as soon as practical and  
293 feasible, and thereafter shall maintain, an electronic database  
294 that gives due and proper regard to any format that is approved  
295 by the American National Standards Institute's Accredited  
296 Standards Committee X12 and that designates for each street  
297 address and address range in the state, including any multiple  
298 postal street addresses applicable to one street location, the  
299 local taxing jurisdiction in which the street address and  
300 address range is located and the appropriate code for each such



HB 0027B

2003

301 participating local taxing jurisdiction, identified by one  
302 nationwide standard numeric code. The nationwide standard  
303 numeric code must contain the same number of numeric digits, and  
304 each digit or combination of digits must refer to the same level  
305 of taxing jurisdiction throughout the United States and must be  
306 in a format similar to FIPS 55-3 or other appropriate standard  
307 approved by the Federation of Tax Administrators and the  
308 Multistate Tax Commission. Each address or address range must be  
309 provided in standard postal format, including the street number,  
310 street number range, street name, and zip code. Each year after  
311 the creation of the initial database, the Department of Revenue  
312 shall annually create and maintain a database for the current  
313 tax year. Each annual database must be calendar-year specific.

314 (b)1. Each participating local taxing jurisdiction shall  
315 furnish to the Department of Revenue all information needed to  
316 create the electronic database as soon as practical and  
317 feasible. The information furnished to the Department of Revenue  
318 must specify an effective date.

319 2. Each participating local taxing jurisdiction shall  
320 furnish to the Department of Revenue all information needed to  
321 create and update the current year's database, including changes  
322 in annexations, incorporations, and reorganizations and any  
323 other changes in jurisdictional boundaries, as well as changes  
324 in eligibility to participate in the excise tax imposed under  
325 this chapter. The information must specify an effective date and  
326 must be furnished to the Department of Revenue by July 1 of the  
327 current year.

328 3. The Department of Revenue shall create and update the  
329 current year's database in accordance with the information  
330 furnished by participating local taxing jurisdictions under



HB 0027B

2003

331 subparagraph 1. or subparagraph 2., as appropriate. To the  
332 extent practicable, the Department of Revenue shall post each  
333 new annual database on a website by September 1 of each year.  
334 Each participating local taxing jurisdiction shall have access  
335 to this website and, within 30 days thereafter, shall provide  
336 any corrections to the Department of Revenue. The Department of  
337 Revenue shall finalize the current year's database and post it  
338 on a website by November 1 of the tax year. If a dispute in  
339 jurisdictional boundaries cannot be resolved so that changes in  
340 boundaries may be included, as appropriate, in the database by  
341 November 1, the changes may not be retroactively included in the  
342 current year's database and the boundaries will remain the same  
343 as in the previous year's database. The finalized database must  
344 be used in assigning policies and premiums to the proper local  
345 taxing jurisdiction for the insurance premium tax return due on  
346 the following March 1. The Department of Revenue shall furnish  
347 the annual database on magnetic or electronic media to any  
348 insurance company or vendor that requests the database for the  
349 sole purpose of assigning insurance premiums to the proper local  
350 taxing jurisdiction for the excise tax imposed under this  
351 chapter. Information contained in the electronic database is  
352 conclusive for purposes of this chapter. The electronic database  
353 is not an order, a rule, or a policy of general applicability.

354 4. Each annual database must identify the additions,  
355 deletions, and other changes to the preceding version of the  
356 database.

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



HB 0027B

2003

361 (b) Notwithstanding any law to the contrary, an insurance  
362 company is exercising due diligence if the insurance company  
363 complies with the provisions of paragraph (1)(b) or if the  
364 insurance company assigns an insured's premium to local taxing  
365 jurisdictions in accordance with the Department of Revenue's  
366 annual database and:

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

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

373 3. Corrects errors in the assignment of addresses to local  
374 taxing jurisdictions within 120 days after the insurance company  
375 discovers the errors.

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

383 (5) The Department of Revenue shall adopt rules necessary  
384 to administer this section, including rules establishing  
385 procedures and forms.

386 (6)(a) Notwithstanding any other provision of law, no  
387 methodology, formula, or database that is adopted in any year  
388 after January 1, 2004, may result in a distribution to a  
389 participating municipality that has a retirement plan created  
390 pursuant to this chapter of an amount of excise tax which is



HB 0027B

2003

391 less than the amount distributed to such participating  
392 municipality for calendar year 2003. However, if the total  
393 proceeds to be distributed for the current year from the excise  
394 tax imposed under s. 185.08 are less than the total amount  
395 distributed for calendar year 2003, each participating  
396 municipality shall receive a current year distribution that is  
397 proportionate to its share of the total 2003 calendar year  
398 distribution. If the total proceeds to be distributed for the  
399 current year from the excise tax imposed under s. 185.08 are  
400 greater than or equal to the total amount distributed for  
401 calendar year 2003, each participating municipality shall  
402 initially be distributed a minimum amount equal to the amount  
403 received for calendar year 2003. The remaining amount to be  
404 distributed for the current year, which equals the total to be  
405 distributed for the current year less minimum distribution  
406 amount shall be distributed to those municipalities with a  
407 current-year reported amount that is greater than the amount  
408 distributed to such municipality for calendar year 2003. Each  
409 municipality eligible for distribution of this remaining amount  
410 shall receive its proportionate share of the remaining amount  
411 based upon the amount reported for that municipality, above the  
412 calendar year 2003 distribution for the current year, to the  
413 total amount over the calendar year 2003 distribution for all  
414 municipalities with a current year reported amount that is  
415 greater than the calendar year 2003 distribution.

416 (b) If a new municipality elects to participate under this  
417 chapter during any year after January 1, 2004, such municipality  
418 shall receive the total amount reported for the current year for  
419 such municipality. All other participating municipalities shall  
420 receive a current year distribution, calculated as provided in



HB 0027B

2003

421 this section, which is proportionate to their share of the total  
 422 2003 calendar year distribution after subtracting the amount  
 423 paid to the new participating plans.

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

425 (7) Any insurer that is obligated to collect and remit the  
 426 tax on casualty insurance imposed under s. 185.08 shall be held  
 427 harmless from liability, including, but not limited to, any tax,  
 428 interest, or penalties, which would otherwise be due solely as a  
 429 result of an assignment of an insured risk to an incorrect local  
 430 taxing jurisdiction, based on the collection and remission of  
 431 the tax accruing before January 1, 2004, provided the insurer  
 432 collects and reports this tax consistent with filings for  
 433 periods before January 1, 2004. Further, any insurer that is  
 434 obligated to collect and remit the tax on casualty insurance  
 435 imposed under this section shall not be subject to an  
 436 examination under s. 624.316 or s. 624.3161 which would occur  
 437 solely as a result of an assignment of an insured risk to an  
 438 incorrect local taxing jurisdiction, based on the collection and  
 439 remission of such tax accruing before January 1, 2004.

440 Section 4. Subsection (1) of section 185.35, Florida  
 441 Statutes, is amended to read:

442 185.35 Municipalities having their own pension plans for  
 443 police officers.--For any municipality, chapter plan, local law  
 444 municipality, or local law plan under this chapter, in order for  
 445 municipalities with their own pension plans for police officers,  
 446 or for police officers and firefighters where included, to  
 447 participate in the distribution of the tax fund established  
 448 pursuant to s. 185.08, local law plans must meet the minimum  
 449 benefits and minimum standards set forth in this chapter:

450 (1) PREMIUM TAX INCOME.--If a municipality has a pension



HB 0027B

2003

451 plan for police officers, or for police officers and  
452 firefighters where included, which, in the opinion of the  
453 division, meets the minimum benefits and minimum standards set  
454 forth in this chapter, the board of trustees of the pension  
455 plan, as approved by a majority of police officers of the  
456 municipality, may:

457 (a) Place the income from the premium tax in s. 185.08 in  
458 such pension plan for the sole and exclusive use of its police  
459 officers, or its police officers and firefighters where  
460 included, where it shall become an integral part of that pension  
461 plan and shall be used to pay extra benefits to the police  
462 officers included in that pension plan; or

463 (b) May place the income from the premium tax in s. 185.08  
464 in a separate supplemental plan to pay extra benefits to the  
465 police officers, or police officers and firefighters where  
466 included, participating in such separate supplemental plan.

467  
468 The premium tax provided by this chapter shall in all cases be  
469 used in its entirety to provide extra benefits to police  
470 officers, or to police officers and firefighters, where  
471 included. However, local law plans in effect on October 1, 1998,  
472 shall be required to comply with the minimum benefit provisions  
473 of this chapter only to the extent that additional premium tax  
474 revenues become available to incrementally fund the cost of such  
475 compliance as provided in s. 185.16(2). When a plan is in  
476 compliance with such minimum benefit provisions, as subsequent  
477 additional tax revenues become available, they shall be used to  
478 provide extra benefits. For the purpose of this chapter,  
479 "additional premium tax revenues" means revenues received by a  
480 municipality pursuant to s. 185.10 that exceed the amount





HB 0027B

2003

481 received for calendar year 1997 and the term "extra benefits"  
482 means benefits in addition to or greater than those provided to  
483 general employees of the municipality and in addition to those  
484 in existence for police officers on March 12, 1999. Local law  
485 plans created by special act before May 23, 1939, shall be  
486 deemed to comply with this chapter.

487 Section 5. The sum of \$300,000 is appropriated from the  
488 General Revenue Fund to the Department of Revenue for the one-  
489 time expense of creating the original database called for by ss.  
490 175.1015 and 185.085, Florida Statutes, as created by this act,  
491 and to begin the implementation process for use of the database.  
492 It is the intent of the Legislature in providing this  
493 appropriation that the database for ss. 175.1015 and 185.085,  
494 Florida Statutes, as created by this act, be available for use  
495 in determining the allocation of premiums to the various  
496 municipalities and special fire control districts for the 2004  
497 insurance premium tax return that is due by March 1, 2005.

498 Section 6. If any law amended by this act was also amended  
499 by a law enacted at the 2003 Regular Session of the Legislature  
500 or at the 2003 Special Session A of the Legislature, such laws  
501 shall be construed as if they had been enacted at the same  
502 session of the Legislature, and full effect shall be given to  
503 each if possible.

504 Section 7. This act shall take effect January 1, 2004.