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1 A bill to be entitled

2 An act relating to firefighter and municipal police  
3 pensions; creating s. 175.1015, F.S.; authorizing the  
4 Department of Revenue to create and maintain a database  
5 for use by insurers that report and remit an excise tax  
6 on property insurance premiums; providing incentives to  
7 insurers for using the database and penalties for failure  
8 to use the database; requiring local governments to  
9 provide information to the department; appropriating  
10 funds to the department for the administration of the  
11 database; authorizing the department to adopt rules;  
12 creating s. 185.085, F.S.; authorizing the Department of  
13 Revenue to create and maintain a database for use by  
14 insurers that report and remit an excise tax on casualty  
15 insurers premiums; providing incentives to insurers for  
16 using the database and penalties for failure to use the  
17 database; requiring local governments to provide  
18 information to the department; appropriating funds to the  
19 department for the administration of the database;  
20 authorizing the department to adopt rules; providing for  
21 distribution of tax revenues through 2007; amending s.  
22 175.351, F.S.; providing for the meaning of the term  
23 "extra benefits" with respect to pension plans for  
24 firefighters; amending s. 185.35, F.S.; providing for the  
25 meaning of the term "extra benefits" with respect to  
26 pension plans for municipal police officers; amending s.  
27 175.061, F.S.; authorizing the plan administrator to  
28 withhold certain funds; amending s. 185.05, F.S.;  
29 authorizing the plan administrator to withhold certain  
30 funds; providing an appropriation to the Department of



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31 Revenue; providing for construction of the act in pari  
32 materia with laws enacted during the 2003 Regular  
33 Session, the 2003 Special Session A, or the 2003 Special  
34 Session B of the Legislature; providing an effective  
35 date.

36  
37 Be It Enacted by the Legislature of the State of Florida:

38  
39 Section 1. Section 175.1015, Florida Statutes, is created  
40 to read:

41 175.1015 Determination of local premium tax situs.--

42 (1)(a) Any insurance company that is obligated to report  
43 and remit the excise tax on property insurance premiums imposed  
44 under s. 175.101 shall be held harmless from any liability for  
45 taxes, interest, or penalties that would otherwise be due solely  
46 as a result of an assignment of an insured property to an  
47 incorrect local taxing jurisdiction if the insurance company  
48 exercises due diligence in applying an electronic database  
49 provided by the Department of Revenue under subsection (2).  
50 Insurance companies that do not use the electronic database  
51 provided by the Department of Revenue or that do not exercise  
52 due diligence in applying the electronic database are subject to  
53 a 0.5-percent penalty on the portion of the premium pertaining  
54 to any insured risk that is improperly assigned, whether  
55 assigned to an improper local taxing jurisdiction, not assigned  
56 to a local taxing jurisdiction when it should be assigned to a  
57 local taxing jurisdiction, or assigned to a local taxing  
58 jurisdiction when it should not be assigned to a local taxing  
59 jurisdiction.

60 (b) Any insurance company that is obligated to report and



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61 remit the excise tax on commercial property insurance premiums  
62 imposed under s. 175.101 and is unable, after due diligence, to  
63 assign an insured property to a specific local taxing  
64 jurisdiction for purposes of complying with paragraph (a) shall  
65 remit the excise tax on commercial property insurance premiums  
66 using a methodology of apportionment in a manner consistent with  
67 the remittance for the 2002 calendar year.

68 (2)(a) The Department of Revenue shall, subject to  
69 legislative appropriation, create as soon as practicable and  
70 feasible, and thereafter shall maintain, an electronic database  
71 that conforms to any format approved by the American National  
72 Standards Institute's Accredited Standards Committee X12 and  
73 that designates for each street address and address range in the  
74 state, including any multiple postal street addresses applicable  
75 to one street location, the local taxing jurisdiction in which  
76 the street address and address range is located, and the  
77 appropriate code for each such participating local taxing  
78 jurisdiction, identified by one nationwide standard numeric  
79 code. The nationwide standard numeric code must contain the same  
80 number of numeric digits, and each digit or combination of  
81 digits must refer to the same level of taxing jurisdiction  
82 throughout the United States and must be in a format similar to  
83 FIPS 55-3 or other appropriate standard approved by the  
84 Federation of Tax Administrators and the Multistate Tax  
85 Commission. Each address or address range must be provided in  
86 standard postal format, including the street number, street  
87 number range, street name, and zip code. Each year after the  
88 creation of the initial database, the Department of Revenue  
89 shall annually create and maintain a database for the current  
90 tax year. Each annual database must be calendar-year specific.



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91 (b)1. Each participating local taxing jurisdiction shall  
92 furnish to the Department of Revenue all information needed to  
93 create the electronic database as soon as practicable and  
94 feasible. The information furnished to the Department of Revenue  
95 must specify an effective date.

96 2. Each participating local taxing jurisdiction shall  
97 furnish to the Department of Revenue all information needed to  
98 create and update the current year's database, including changes  
99 in annexations, incorporations, and reorganizations and any  
100 other changes in jurisdictional boundaries, as well as changes  
101 in eligibility to participate in the excise tax imposed under  
102 this chapter. The information must specify an effective date and  
103 must be furnished to the Department of Revenue by July 1 of the  
104 current year.

105 3. The Department of Revenue shall create and update the  
106 current year's database in accordance with the information  
107 furnished by participating local taxing jurisdictions under  
108 subparagraph 1. or subparagraph 2., as appropriate. To the  
109 extent practicable, the Department of Revenue shall post each  
110 new annual database on a website by September 1 of each year.  
111 Each participating local taxing jurisdiction shall have access  
112 to this website and, within 30 days thereafter, shall provide  
113 any corrections to the Department of Revenue. The Department of  
114 Revenue shall finalize the current year's database and post it  
115 on a website by November 1 of the tax year. If a dispute in  
116 jurisdictional boundaries cannot be resolved so that changes in  
117 boundaries may be included, as appropriate, in the database by  
118 November 1, the changes may not be retroactively included in the  
119 current year's database and the boundaries will remain the same  
120 as in the previous year's database. The finalized database must



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121 be used in assigning policies and premiums to the proper local  
122 taxing jurisdiction for the insurance premium tax return due on  
123 the following March 1. The Department of Revenue shall furnish  
124 the annual database on magnetic or electronic media to any  
125 insurance company or vendor that requests the database for the  
126 sole purpose of assigning insurance premiums to the proper local  
127 taxing jurisdiction for the excise tax imposed under this  
128 chapter. Information contained in the electronic database is  
129 conclusive for purposes of this chapter. The electronic database  
130 is not an order, a rule, or a policy of general applicability.

131 4. Each annual database must identify the additions,  
132 deletions, and other changes to the preceding version of the  
133 database.

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

138 (b) Notwithstanding any law to the contrary, an insurance  
139 company is exercising due diligence if the insurance company  
140 complies with the provisions of paragraph (1)(b) or if the  
141 insurance company assigns an insured's premium to local taxing  
142 jurisdictions in accordance with the Department of Revenue's  
143 annual database and:

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

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

150 3. Corrects errors in the assignment of addresses to local



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151 taxing jurisdictions within 120 days after the insurance company  
152 discovers the errors.

153 (4) There is annually appropriated from the moneys  
154 collected under this chapter and deposited in the Police and  
155 Firefighters' Premium Tax Trust Fund an amount sufficient to pay  
156 the expenses of the Department of Revenue in administering this  
157 section, but not to exceed \$50,000 annually, adjusted annually  
158 by the lesser of a 5-percent increase or the percentage of  
159 growth in the total collections.

160 (5) The Department of Revenue shall adopt rules necessary  
161 to administer this section, including rules establishing  
162 procedures and forms.

163 (6) Any insurer that is obligated to collect and remit the  
164 tax on property insurance imposed under s. 175.101 shall be held  
165 harmless from any liability for taxes, interest, or penalties  
166 that would otherwise be due solely as a result of an assignment  
167 of an insured property to an incorrect local taxing  
168 jurisdiction, based on the collection and remission of the tax  
169 accruing before January 1, 2004, if the insurer collects and  
170 reports this tax consistent with filings for periods before  
171 January 1, 2004. Further, any insurer that is obligated to  
172 collect and remit the tax on property insurance imposed under  
173 this section is not subject to an examination under s. 624.316  
174 or s. 624.3161 which would occur solely as a result of an  
175 assignment of an insured property to an incorrect local taxing  
176 jurisdiction, based on the collection and remission of such tax  
177 accruing before January 1, 2004.

178 Section 2. Section 185.085, Florida Statutes, is created  
179 to read:

180 185.085 Determination of local premium tax situs.--



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181 (1)(a) Any insurance company that is obligated to report  
182 and remit the excise tax on casualty insurance premiums imposed  
183 under s. 185.08 shall be held harmless from any liability for  
184 taxes, interest, or penalties that would otherwise be due solely  
185 as a result of an assignment of an insured property to an  
186 incorrect local taxing jurisdiction if the insurance company  
187 exercises due diligence in applying an electronic database  
188 provided by the Department of Revenue under subsection (2).  
189 Insurance companies that do not use the electronic database  
190 provided by the Department of Revenue or that do not exercise  
191 due diligence in applying the electronic database are subject to  
192 a 0.5-percent penalty on the portion of the premium pertaining  
193 to any insured risk that is improperly assigned, whether  
194 assigned to an improper local taxing jurisdiction, not assigned  
195 to a local taxing jurisdiction when it should be assigned to a  
196 local taxing jurisdiction, or assigned to a local taxing  
197 jurisdiction when it should not be assigned to a local taxing  
198 jurisdiction.

199 (b) Any insurance company that is obligated to report and  
200 remit the excise tax on commercial casualty insurance premiums  
201 imposed under s. 185.08 and is unable, after due diligence, to  
202 assign an insured property to a specific local taxing  
203 jurisdiction for purposes of complying with paragraph (a) shall  
204 remit the excise tax on commercial casualty insurance premiums  
205 using a methodology of apportionment in a manner consistent with  
206 the remittance for the 2002 calendar year.

207 (2)(a) The Department of Revenue shall, subject to  
208 legislative appropriation, create as soon as practicable and  
209 feasible, and thereafter shall maintain, an electronic database  
210 that conforms to any format approved by the American National



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211 Standards Institute's Accredited Standards Committee X12 and  
212 that designates for each street address and address range in the  
213 state, including any multiple postal street addresses applicable  
214 to one street location, the local taxing jurisdiction in which  
215 the street address and address range is located, and the  
216 appropriate code for each such participating local taxing  
217 jurisdiction, identified by one nationwide standard numeric  
218 code. The nationwide standard numeric code must contain the same  
219 number of numeric digits, and each digit or combination of  
220 digits must refer to the same level of taxing jurisdiction  
221 throughout the United States and must be in a format similar to  
222 FIPS 55-3 or other appropriate standard approved by the  
223 Federation of Tax Administrators and the Multistate Tax  
224 Commission. Each address or address range must be provided in  
225 standard postal format, including the street number, street  
226 number range, street name, and zip code. Each year after the  
227 creation of the initial database, the Department of Revenue  
228 shall annually create and maintain a database for the current  
229 tax year. Each annual database must be calendar-year specific.

230 (b)1. Each participating local taxing jurisdiction shall  
231 furnish to the Department of Revenue all information needed to  
232 create the electronic database as soon as practicable and  
233 feasible. The information furnished to the Department of Revenue  
234 must specify an effective date.

235 2. Each participating local taxing jurisdiction shall  
236 furnish to the Department of Revenue all information needed to  
237 create and update the current year's database, including changes  
238 in annexations, incorporations, and reorganizations and any  
239 other changes in jurisdictional boundaries, as well as changes  
240 in eligibility to participate in the excise tax imposed under





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241 this chapter. The information must specify an effective date and  
242 must be furnished to the Department of Revenue by July 1 of the  
243 current year.

244 3. The Department of Revenue shall create and update the  
245 current year's database in accordance with the information  
246 furnished by participating local taxing jurisdictions under  
247 subparagraph 1. or subparagraph 2., as appropriate. To the  
248 extent practicable, the Department of Revenue shall post each  
249 new annual database on a website by September 1 of each year.  
250 Each participating local taxing jurisdiction shall have access  
251 to this website and, within 30 days thereafter, shall provide  
252 any corrections to the Department of Revenue. The Department of  
253 Revenue shall finalize the current year's database and post it  
254 on a website by November 1 of the tax year. If a dispute in  
255 jurisdictional boundaries cannot be resolved so that changes in  
256 boundaries may be included, as appropriate, in the database by  
257 November 1, the changes may not be retroactively included in the  
258 current year's database and the boundaries will remain the same  
259 as in the previous year's database. The finalized database must  
260 be used in assigning policies and premiums to the proper local  
261 taxing jurisdiction for the insurance premium tax return due on  
262 the following March 1. The Department of Revenue shall furnish  
263 the annual database on magnetic or electronic media to any  
264 insurance company or vendor that requests the database for the  
265 sole purpose of assigning insurance premiums to the proper local  
266 taxing jurisdiction for the excise tax imposed under this  
267 chapter. Information contained in the electronic database is  
268 conclusive for purposes of this chapter. The electronic database  
269 is not an order, a rule, or a policy of general applicability.

270 4. Each annual database must identify the additions,



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271 deletions, and other changes to the preceding version of the  
272 database.

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

277 (b) Notwithstanding any law to the contrary, an insurance  
278 company is exercising due diligence if the insurance company  
279 complies with the provisions of paragraph (1)(b) or if the  
280 insurance company assigns an insured's premium to local taxing  
281 jurisdictions in accordance with the Department of Revenue's  
282 annual database and:

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

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

289 3. Corrects errors in the assignment of addresses to local  
290 taxing jurisdictions within 120 days after the insurance company  
291 discovers the errors.

292 (4) There is annually appropriated from the moneys  
293 collected under this chapter and deposited in the Police and  
294 Firefighters' Premium Tax Trust Fund an amount sufficient to pay  
295 the expenses of the Department of Revenue in administering this  
296 section, but not to exceed \$50,000 annually, adjusted annually  
297 by the lesser of a 5-percent increase or the percentage of  
298 growth in the total collections.

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



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301 procedures and forms.

302 (6)(a) Notwithstanding any other law, no methodology,  
303 formula, or database that is adopted in any year after January  
304 1, 2004, may result in a distribution to a participating  
305 municipality that has a retirement plan created pursuant to this  
306 chapter of an amount of excise tax which is less than the amount  
307 distributed to such participating municipality for calendar year  
308 2003. However, if the total proceeds to be distributed for the  
309 current year from the excise tax imposed under s. 185.08 are  
310 less than the total amount distributed for calendar year 2003,  
311 each participating municipality shall receive a current year  
312 distribution that is proportionate to its share of the total  
313 2003 calendar year distribution. If the total of the proceeds to  
314 be distributed for the current year from the excise tax imposed  
315 under s. 185.08 are greater than or equal to the total amount  
316 distributed for calendar year 2003, each participating  
317 municipality shall initially be distributed a minimum amount  
318 equal to the amount received for calendar year 2003. The  
319 remaining amount to be distributed for the current year, which  
320 equals the total to be distributed for the current year, less  
321 minimum distribution amount, shall be distributed to those  
322 municipalities with a current-year reported amount that is  
323 greater than the amount distributed to such municipality for  
324 calendar year 2003. Each municipality eligible for distribution  
325 of this remaining amount shall receive its proportionate share  
326 of the remaining amount based upon the amount reported for that  
327 municipality, above the calendar year 2003 distribution for the  
328 current year, to the total amount over the calendar year 2003  
329 distribution for all municipalities with a current year reported  
330 amount that is greater than the calendar year 2003 distribution.



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331 (b) If a new municipality elects to participate under this  
332 chapter during any year after January 1, 2004, such municipality  
333 shall receive the total amount reported for the current year for  
334 such municipality. All other participating municipalities shall  
335 receive a current year distribution, calculated as provided in  
336 this section, which is proportionate to their share of the total  
337 2003 calendar year distribution after subtracting the amount  
338 paid to the new participating plans.

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

340 (7) Any insurer that is obligated to collect and remit the  
341 tax on casualty insurance imposed under s. 185.08 shall be held  
342 harmless from any liability for taxes, interest, or penalties  
343 that would otherwise be due solely as a result of an assignment  
344 of an insured risk to an incorrect local taxing jurisdiction,  
345 based on the collection and remission of the tax accruing before  
346 January 1, 2004, if the insurer collects and reports this tax  
347 consistent with filings for periods before January 1, 2004.  
348 Further, any insurer that is obligated to collect and remit the  
349 tax on casualty insurance imposed under this section is not  
350 subject to an examination under s. 624.316 or s. 624.3161 which  
351 would occur solely as a result of an assignment of an insured  
352 risk to an incorrect local taxing jurisdiction, based on the  
353 collection and remission of such tax accruing before the  
354 effective date of this section.

355 Section 3. Subsection (1) of section 175.351, Florida  
356 Statutes, is amended to read:

357 175.351 Municipalities and special fire control districts  
358 having their own pension plans for firefighters.--For any  
359 municipality, special fire control district, local law  
360 municipality, local law special fire control district, or local



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361 law plan under this chapter, in order for municipalities and  
362 special fire control districts with their own pension plans for  
363 firefighters, or for firefighters and police officers, where  
364 included, to participate in the distribution of the tax fund  
365 established pursuant to s. 175.101, local law plans must meet  
366 the minimum benefits and minimum standards set forth in this  
367 chapter.

368 (1) PREMIUM TAX INCOME.--If a municipality has a pension  
369 plan for firefighters, or a pension plan for firefighters and  
370 police officers, where included, which in the opinion of the  
371 division meets the minimum benefits and minimum standards set  
372 forth in this chapter, the board of trustees of the pension  
373 plan, as approved by a majority of firefighters of the  
374 municipality, may:

375 (a) Place the income from the premium tax in s. 175.101 in  
376 such pension plan for the sole and exclusive use of its  
377 firefighters, or for firefighters and police officers, where  
378 included, where it shall become an integral part of that pension  
379 plan and shall be used to pay extra benefits to the firefighters  
380 included in that pension plan; or

381 (b) Place the income from the premium tax in s. 175.101 in  
382 a separate supplemental plan to pay extra benefits to  
383 firefighters, or to firefighters and police officers where  
384 included, participating in such separate supplemental plan.

385  
386 The premium tax provided by this chapter shall in all cases be  
387 used in its entirety to provide extra benefits to firefighters,  
388 or to firefighters and police officers, where included. However,  
389 local law plans in effect on October 1, 1998, shall be required  
390 to comply with the minimum benefit provisions of this chapter



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391 only to the extent that additional premium tax revenues become  
 392 available to incrementally fund the cost of such compliance as  
 393 provided in s. 175.162(2)(a). When a plan is in compliance with  
 394 such minimum benefit provisions, as subsequent additional  
 395 premium tax revenues become available, they shall be used to  
 396 provide extra benefits. For the purpose of this chapter,  
 397 "additional premium tax revenues" means revenues received by a  
 398 municipality or special fire control district pursuant to s.  
 399 175.121 which ~~that~~ exceed that amount received for calendar year  
 400 1997, and the term "extra benefits" means benefits in addition  
 401 to or greater than those provided to general employees of the  
 402 municipality and in addition to those in existence for  
 403 firefighters on March 12, 1999. Local law plans created by  
 404 special act before May 23, 1939, shall be deemed to comply with  
 405 this chapter.

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

408 185.35 Municipalities having their own pension plans for  
 409 police officers.--For any municipality, chapter plan, local law  
 410 municipality, or local law plan under this chapter, in order for  
 411 municipalities with their own pension plans for police officers,  
 412 or for police officers and firefighters where included, to  
 413 participate in the distribution of the tax fund established  
 414 pursuant to s. 185.08, local law plans must meet the minimum  
 415 benefits and minimum standards set forth in this chapter:

416 (1) PREMIUM TAX INCOME.--If a municipality has a pension  
 417 plan for police officers, or for police officers and  
 418 firefighters where included, which, in the opinion of the  
 419 division, meets the minimum benefits and minimum standards set  
 420 forth in this chapter, the board of trustees of the pension



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421 plan, as approved by a majority of police officers of the  
422 municipality, may:

423 (a) Place the income from the premium tax in s. 185.08 in  
424 such pension plan for the sole and exclusive use of its police  
425 officers, or its police officers and firefighters where  
426 included, where it shall become an integral part of that pension  
427 plan and shall be used to pay extra benefits to the police  
428 officers included in that pension plan; or

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

433

434 The premium tax provided by this chapter shall in all cases be  
435 used in its entirety to provide extra benefits to police  
436 officers, or to police officers and firefighters, where  
437 included. However, local law plans in effect on October 1, 1998,  
438 shall be required to comply with the minimum benefit provisions  
439 of this chapter only to the extent that additional premium tax  
440 revenues become available to incrementally fund the cost of such  
441 compliance as provided in s. 185.16(2). When a plan is in  
442 compliance with such minimum benefit provisions, as subsequent  
443 additional tax revenues become available, they shall be used to  
444 provide extra benefits. For the purpose of this chapter,  
445 "additional premium tax revenues" means revenues received by a  
446 municipality pursuant to s. 185.10 which ~~that~~ exceed the amount  
447 received for calendar year 1997, and the term "extra benefits"  
448 means benefits in addition to or greater than those provided to  
449 general employees of the municipality and in addition to those  
450 in existence for police officers on March 12, 1999. Local law



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451 plans created by special act before May 23, 1939, shall be  
 452 deemed to comply with this chapter.

453 Section 5. Subsection (7) is added to section 175.061,  
 454 Florida Statutes, to read:

455 175.061 Board of trustees; members; terms of office;  
 456 meetings; legal entity; costs; attorney's fees.--For any  
 457 municipality, special fire control district, chapter plan, local  
 458 law municipality, local law special fire control district, or  
 459 local law plan under this chapter:

460 (7) The board of trustees may, upon written request by the  
 461 retiree of the plan, or by a dependent, when authorized by the  
 462 retiree or the retiree's beneficiary, authorize the plan  
 463 administrator to withhold from the monthly retirement payment  
 464 those funds that are necessary to pay for the benefits being  
 465 received through the governmental entity from which the employee  
 466 retired, to pay the certified bargaining agent of the  
 467 governmental entity, and to make any payments required by law.

468 Section 6. Present subsection (6) of section 185.05,  
 469 Florida Statutes, is renumbered as subsection (7), and a new  
 470 subsection (6) is added to said section, to read:

471 185.05 Board of trustees; members; terms of office;  
 472 meetings; legal entity; costs; attorney's fees.--For any  
 473 municipality, chapter plan, local law municipality, or local law  
 474 plan under this chapter:

475 (6) The board of trustees may, upon written request by the  
 476 retiree of the plan, or by a dependent, when authorized by the  
 477 retiree or the retiree's beneficiary, authorize the plan  
 478 administrator to withhold from the monthly retirement payment  
 479 those funds that are necessary to pay for the benefits being  
 480 received through the governmental entity from which the employee





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481 retired, to pay the certified bargaining agent of the  
482 governmental entity, and to make any payments required by law.

483 Section 7. The sum of \$300,000 is appropriated from the  
484 General Revenue Fund to the Department of Revenue for the one-  
485 time expense of creating the original database called for by ss.  
486 175.1015 and 185.085, Florida Statutes, as created by this act,  
487 and to support the implementation process for use of the  
488 database. It is the intent of the Legislature in providing this  
489 appropriation that the database for ss. 175.1015 and 185.085,  
490 Florida Statutes, as created by this act, be available for use  
491 in determining the allocation of premiums to the various  
492 municipalities and special fire control districts for the 2004  
493 insurance premium tax return that is due by March 1, 2005.

494 Section 8. If any law amended by this act was also amended  
495 by a law enacted at the 2003 Regular Session, the 2003 Special  
496 Session A, or the 2003 Special Session B of the Legislature,  
497 such laws shall be construed as if they had been enacted at the  
498 same session of the Legislature, and full effect shall be given  
499 to each if possible.

500 Section 9. This act shall take effect January 1, 2004.