

Bill No. HB 251, 1st Eng.

Amendment No. ____ Barcode 622716

CHAMBER ACTION

Senate

House

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Senator Fasano moved the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Section 175.025, Florida Statutes, is created to read:

175.025 Short title.--This chapter may be cited as the "Marvin B. Clayton Firefighters Pension Trust Fund Act."

Section 2. 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 and remit the excise tax on property insurance premiums imposed under s. 175.101 shall be held harmless from any liability, including, but not limited to, liability for taxes, interest, or penalties that would otherwise be due solely as a result of an assignment of an insured property to an incorrect local taxing jurisdiction if the insurance company exercises due diligence in applying an electronic database provided by

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1 the Department of Revenue under subsection (2). Insurance
2 companies that do not use the electronic database provided by
3 the Department of Revenue or that do not exercise due
4 diligence in applying the electronic database for tax years on
5 or after January 1, 2006, are subject to a 0.5 percent penalty
6 on the portion of the premium pertaining to any insured risk
7 that is improperly assigned, whether assigned to an improper
8 local taxing jurisdiction, not assigned to a local taxing
9 jurisdiction when it should be assigned to a local taxing
10 jurisdiction, or assigned to a local taxing jurisdiction when
11 it should not be assigned to a local taxing jurisdiction.

12 (b) Any insurance company that is obligated to report
13 and remit the excise tax on commercial property insurance
14 premiums imposed under s. 175.101 and is unable, after due
15 diligence, to assign an insured property to a specific local
16 taxing jurisdiction for purposes of complying with
17 paragraph(a) shall remit the excise tax on commercial property
18 insurance premiums using a methodology of apportionment in a
19 manner consistent with the remittance for the 2004 calendar
20 year. An insurance company which makes two contacts with the
21 agent responsible for a commercial property insurance
22 application for the purpose of verifying information on the
23 application necessary for the assignment to the appropriate
24 taxing jurisdiction, shall be considered to have exercised due
25 diligence. Any insurance company which complies with the
26 provisions of this paragraph shall not be subject to the
27 penalty provided in paragraph (a).

28 (2)(a) The Department of Revenue shall, subject to
29 legislative appropriation, create as soon as practical and
30 feasible, and thereafter shall maintain, an electronic
31 database that conforms to any format approved by the American

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

21 (b)1. Each participating local taxing jurisdiction
22 shall furnish to the Department of Revenue all information
23 needed to create the electronic database as soon as practical
24 and feasible. The information furnished to the Department of
25 Revenue must specify an effective date.

26 2. Each participating local taxing jurisdiction shall
27 furnish to the Department of Revenue all information needed to
28 create and update the current year's database, including
29 changes in annexations, incorporations, and reorganizations
30 and any other changes in jurisdictional boundaries, as well as
31 changes in eligibility to participate in the excise tax

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1 imposed under this chapter. The information must specify an
2 effective date and must be furnished to the Department of
3 Revenue by July 1 of the current year.

4 3. The Department of Revenue shall create and update
5 the current year's database in accordance with the information
6 furnished by participating local taxing jurisdictions under
7 subparagraph 1. or subparagraph 2., as appropriate. To the
8 extent practicable, the Department of Revenue shall post each
9 new annual database on a web site by September 1 of each year.
10 Each participating local taxing jurisdiction shall have access
11 to this web site and, within 30 days thereafter, shall provide
12 any corrections to the Department of Revenue. The Department
13 of Revenue shall finalize the current year's database and post
14 it on a web site by November 1 of the current year. If a
15 dispute in jurisdictional boundaries cannot be resolved so
16 that changes in boundaries may be included, as appropriate, in
17 the database by November 1, the changes may not be
18 retroactively included in the current year's database and the
19 boundaries will remain the same as in the previous year's
20 database. The finalized database must be used in assigning
21 policies and premiums to the proper local taxing jurisdiction
22 for the insurance premium tax return due on the following
23 March 1 for the tax year 2005. For subsequent tax years, the
24 finalized database must be used in assigning policies and
25 premiums to the proper local taxing jurisdiction for the
26 insurance premium tax return due for the tax year beginning on
27 or after the January 1 following the website posting of the
28 database. Information contained in the electronic database is
29 conclusive for purposes of this chapter. The electronic
30 database is not an order, a rule, or a policy of general
31 applicability.

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1 4. Each annual database must identify the additions,
2 deletions, and other changes to the preceding version of the
3 database.

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

8 (b) Notwithstanding any law to the contrary, an
9 insurance company is exercising due diligence if the insurance
10 company complies with the provisions of paragraph (1)(b) or if
11 the insurance company assigns an insured's premium to local
12 taxing jurisdictions in accordance with the Department of
13 Revenue's annual database and with respect to such database:

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

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

20 3. Corrects errors in the assignment of addresses to
21 local taxing jurisdictions within 120 days after the insurance
22 company discovers the errors.

23 (4) There is annually appropriated from the moneys
24 collected under this chapter and deposited in the Police and
25 Firefighter's Premium Tax Trust Fund an amount sufficient to
26 pay the expenses of the Department of Revenue in administering
27 this section, but not to exceed \$50,000 annually, adjusted
28 annually by the lesser of a 5 percent increase or the
29 percentage of growth in the total collections.

30 (5) The Department of Revenue shall adopt rules
31 necessary to administer this section, including rules

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1 establishing procedures and forms.

2 (6) Any insurer that is obligated to collect and remit
3 the tax on property insurance imposed under s. 175.101 shall
4 be held harmless from any liability, including, but not
5 limited to, liability for taxes, interest, or penalties that
6 would otherwise be due solely as a result of an assignment of
7 an insured property to an incorrect local taxing jurisdiction,
8 based on the collection and remission of the tax accruing
9 before January 1, 2005, if the insurer collects and reports
10 this tax consistent with filings for periods before January 1,
11 2005. Further, any insurer that is obligated to collect and
12 remit the tax on property insurance imposed under this section
13 is not subject to an examination under s. 624.316 or s.
14 624.3161 which would occur solely as a result of an assignment
15 of an insured property to an incorrect local taxing
16 jurisdiction, based on the collection and remission of such
17 tax accruing before January 1, 2005.

18 Section 3. Section 185.015, Florida Statutes, is
19 created to read:

20 185.015 Short title.--This chapter may be cited as the
21 "Marvin B. Clayton Police Officers Pension Trust Fund Act."

22 Section 4. Section 185.085, Florida Statutes, is
23 created to read:

24 185.085 Determination of local premium tax situs.--

25 (1)(a) Any insurance company that is obligated to
26 report and remit the excise tax on casualty insurance premiums
27 imposed under s. 185.08 shall be held harmless from any
28 liability, including, but not limited to, liability for taxes,
29 interest, or penalties that would otherwise be due solely as a
30 result of an assignment of an insured property to an incorrect
31 local taxing jurisdiction if the insurance company exercises

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1 due diligence in applying an electronic database provided by
2 the Department of Revenue under subsection (2). Insurance
3 companies that do not use the electronic database provided by
4 the Department of Revenue or that do not exercise due
5 diligence in applying the electronic database for tax years on
6 or after January 1, 2006, are subject to a 0.5 percent penalty
7 on the portion of the premium pertaining to any insured risk
8 that is improperly assigned, whether assigned to an improper
9 local taxing jurisdiction, not assigned to a local taxing
10 jurisdiction when it should be assigned to a local taxing
11 jurisdiction, or assigned to a local taxing jurisdiction when
12 it should not be assigned to a local taxing jurisdiction.

13 (b) Any insurance company that is obligated to report
14 and remit the excise tax on commercial casualty insurance
15 premiums imposed under s. 185.08 and is unable, after due
16 diligence, to assign an insured property to a specific local
17 taxing jurisdiction for purposes of complying with
18 paragraph(a) shall remit the excise tax on commercial casualty
19 insurance premiums using a methodology of apportionment in a
20 manner consistent with the remittance for the 2004 calendar
21 year. An insurance company which makes two contacts with the
22 agent responsible for a commercial casualty insurance
23 application for the purpose of verifying information on the
24 application necessary for the assignment to the appropriate
25 taxing jurisdiction, shall be considered to have exercised due
26 diligence. Any insurance company which complies with the
27 provisions of this paragraph shall not be subject to the
28 penalty provided in paragraph (a).

29 (2)(a) The Department of Revenue shall, subject to
30 legislative appropriation, create as soon as practical and
31 feasible, and thereafter shall maintain, an electronic

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

22 (b)1. Each participating local taxing jurisdiction
23 shall furnish to the Department of Revenue all information
24 needed to create the electronic database as soon as practical
25 and feasible. The information furnished to the Department of
26 Revenue must specify an effective date.

27 2. Each participating local taxing jurisdiction shall
28 furnish to the Department of Revenue all information needed to
29 create and update the current year's database, including
30 changes in annexations, incorporations, and reorganizations
31 and any other changes in jurisdictional boundaries, as well as

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1 changes in eligibility to participate in the excise tax
2 imposed under this chapter. The information must specify an
3 effective date and must be furnished to the Department of
4 Revenue by July 1 of the current year.

5 3. The Department of Revenue shall create and update
6 the current year's database in accordance with the information
7 furnished by participating local taxing jurisdictions under
8 subparagraph 1. or subparagraph 2., as appropriate. To the
9 extent practicable, the Department of Revenue shall post each
10 new annual database on a web site by September 1 of each year.
11 Each participating local taxing jurisdiction shall have access
12 to this web site and, within 30 days thereafter, shall provide
13 any corrections to the Department of Revenue. The Department
14 of Revenue shall finalize the current year's database and post
15 it on a web site by November 1 of the current year. If a
16 dispute in jurisdictional boundaries cannot be resolved so
17 that changes in boundaries may be included, as appropriate, in
18 the database by November 1, the changes may not be
19 retroactively included in the current year's database and the
20 boundaries will remain the same as in the previous year's
21 database. The finalized database must be used in assigning
22 policies and premiums to the proper local taxing jurisdiction
23 for the insurance premium tax return due on the following
24 March 1 for the tax year 2005. For subsequent tax years, the
25 finalized database must be used in assigning policies and
26 premiums to the proper local taxing jurisdiction for the
27 insurance premium tax return due for the tax year beginning on
28 or after the January 1 following the website posting of the
29 database. Information contained in the electronic database is
30 conclusive for purposes of this chapter. The electronic
31 database is not an order, a rule, or a policy of general

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1 applicability.

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

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

9 (b) Notwithstanding any law to the contrary, an
10 insurance company is exercising due diligence if the insurance
11 company complies with the provisions of paragraph (1)(b) or if
12 the insurance company assigns an insured's premium to local
13 taxing jurisdictions in accordance with the Department of
14 Revenue's annual database and with respect to such database:

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

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

21 3. Corrects errors in the assignment of addresses to
22 local taxing jurisdictions within 120 days after the insurance
23 company discovers the errors.

24 (4) There is annually appropriated from the moneys
25 collected under this chapter and deposited in the Police and
26 Firefighter's Premium Tax Trust Fund an amount sufficient to
27 pay the expenses of the Department of Revenue in administering
28 this section, but not to exceed \$50,000 annually, adjusted
29 annually by the lesser of a 5 percent increase or the
30 percentage of growth in the total collections.

31 (5) The Department of Revenue shall adopt rules

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1 necessary to administer this section, including rules
2 establishing procedures and forms.

3 (6)(a) Notwithstanding any other law, a methodology,
4 formula, or database that is adopted in any year after January
5 1, 2005, may not result in a distribution to a participating
6 municipality that has a retirement plan created pursuant to
7 this chapter of an amount of excise tax which is less than the
8 amount distributed to such participating municipality for
9 calendar year 2004. However, if the total proceeds to be
10 distributed for the current year from the excise tax imposed
11 under s. 185.08 are less than the total amount distributed for
12 calendar year 2004, each participating municipality shall
13 receive a current year distribution that is proportionate to
14 its share of the total 2004 calendar year distribution. If the
15 total proceeds to be distributed for the current year from the
16 excise tax imposed under s. 185.08 are greater than or equal
17 to the total amount distributed for calendar year 2004, each
18 participating municipality shall initially be distributed a
19 minimum amount equal to the amount received for calendar year
20 2004. The remaining amount to be distributed for the current
21 year, which equals the total to be distributed for the current
22 year, less minimum distribution amount, shall be distributed
23 to those municipalities with an amount reported for the
24 current year which is greater than the amount distributed to
25 such municipality for calendar year 2004. Each municipality
26 eligible for distribution of this remaining amount shall
27 receive its proportionate share of the remaining amount based
28 upon the amount reported for that municipality, above the
29 calendar year 2004 distribution for the current year, to the
30 total amount over the calendar year 2004 distribution for all
31 municipalities with an amount reported for the current year

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1 which is greater than the calendar year 2004 distribution.

2 (b) If a new municipality elects to participate under
3 this chapter during any year after January 1, 2005, such
4 municipality shall receive the total amount reported for the
5 current- year for such municipality. All other participating
6 municipalities shall receive a current year distribution,
7 calculated as provided in this section, which is proportionate
8 to their share of the total 2004 calendar year distribution
9 after subtracting the amount paid to the new participating
10 plans.

11 (c) This subsection expires January 1, 2008.

12 (7) Any insurer that is obligated to collect and remit
13 the tax on casualty insurance imposed under s. 185.08 shall be
14 held harmless from any liability, including, but not limited
15 to, liability for taxes, interest, or penalties that would
16 otherwise be due solely as a result of an assignment of an
17 insured risk to an incorrect local taxing jurisdiction, based
18 on the collection and remission of the tax accruing before
19 January 1, 2005, if the insurer collects and reports this tax
20 consistent with filings for periods before January 1, 2005.
21 Further, any insurer that is obligated to collect and remit
22 the tax on casualty insurance imposed under this section is
23 not subject to an examination under s. 624.316 or s. 624.3161
24 which would occur solely as a result of an assignment of an
25 insured risk to an incorrect local taxing jurisdiction, based
26 on the collection and remission of such tax accruing before
27 January 1, 2005.

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

30 175.351 Municipalities and special fire control
31 districts having their own pension plans for

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1 firefighters.--For any municipality, special fire control
2 district, local law municipality, local law special fire
3 control district, or local law plan under this chapter, in
4 order for municipalities and special fire control districts
5 with their own pension plans for firefighters, or for
6 firefighters and police officers, where included, to
7 participate in the distribution of the tax fund established
8 pursuant to s. 175.101, local law plans must meet the minimum
9 benefits and minimum standards set forth in this chapter.

10 (1) PREMIUM TAX INCOME.--If a municipality has a
11 pension plan for firefighters, or a pension plan for
12 firefighters and police officers, where included, which in the
13 opinion of the division meets the minimum benefits and minimum
14 standards set forth in this chapter, the board of trustees of
15 the pension plan, as approved by a majority of firefighters of
16 the municipality, may:

17 (a) Place the income from the premium tax in s.
18 175.101 in such pension plan for the sole and exclusive use of
19 its firefighters, or for firefighters and police officers,
20 where included, where it shall become an integral part of that
21 pension plan and shall be used to pay extra benefits to the
22 firefighters included in that pension plan; or

23 (b) Place the income from the premium tax in s.
24 175.101 in a separate supplemental plan to pay extra benefits
25 to firefighters, or to firefighters and police officers where
26 included, participating in such separate supplemental plan.

27

28 The premium tax provided by this chapter shall in all cases be
29 used in its entirety to provide extra benefits to
30 firefighters, or to firefighters and police officers, where
31 included. However, local law plans in effect on October 1,

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1 1998, shall be required to comply with the minimum benefit
2 provisions of this chapter only to the extent that additional
3 premium tax revenues become available to incrementally fund
4 the cost of such compliance as provided in s. 175.162(2)(a).
5 When a plan is in compliance with such minimum benefit
6 provisions, as subsequent additional premium tax revenues
7 become available, they shall be used to provide extra
8 benefits. For the purpose of this chapter, "additional premium
9 tax revenues" means revenues received by a municipality or
10 special fire control district pursuant to s. 175.121 which
11 ~~that~~ exceed that amount received for calendar year 1997, and
12 the term "extra benefits" means benefits in addition to or
13 greater than those provided to general employees of the
14 municipality and in addition to those in existence for
15 firefighters on March 12, 1999. Local law plans created by
16 special act before May 23, 1939, shall be deemed to comply
17 with this chapter.

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

20 185.35 Municipalities having their own pension plans
21 for police officers.--For any municipality, chapter plan,
22 local law municipality, or local law plan under this chapter,
23 in order for municipalities with their own pension plans for
24 police officers, or for police officers and firefighters where
25 included, to participate in the distribution of the tax fund
26 established pursuant to s. 185.08, local law plans must meet
27 the minimum benefits and minimum standards set forth in this
28 chapter:

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

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

5 (a) Place the income from the premium tax in s. 185.08
 6 in such pension plan for the sole and exclusive use of its
 7 police officers, or its police officers and firefighters where
 8 included, where it shall become an integral part of that
 9 pension plan and shall be used to pay extra benefits to the
 10 police officers included in that pension plan; or

11 (b) May place the income from the premium tax in s.
 12 185.08 in a separate supplemental plan to pay extra benefits
 13 to the police officers, or police officers and firefighters
 14 where included, participating in such separate supplemental
 15 plan.

16
 17 The premium tax provided by this chapter shall in all cases be
 18 used in its entirety to provide extra benefits to police
 19 officers, or to police officers and firefighters, where
 20 included. However, local law plans in effect on October 1,
 21 1998, shall be required to comply with the minimum benefit
 22 provisions of this chapter only to the extent that additional
 23 premium tax revenues become available to incrementally fund
 24 the cost of such compliance as provided in s. 185.16(2). When
 25 a plan is in compliance with such minimum benefit provisions,
 26 as subsequent additional tax revenues become available, they
 27 shall be used to provide extra benefits. For the purpose of
 28 this chapter, "additional premium tax revenues" means revenues
 29 received by a municipality pursuant to s. 185.10 which ~~that~~
 30 exceed the amount received for calendar year 1997, and the
 31 term "extra benefits" means benefits in addition to or greater

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

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

7 175.061 Board of trustees; members; terms of office;
8 meetings; legal entity; costs; attorney's fees.--For any
9 municipality, special fire control district, chapter plan,
10 local law municipality, local law special fire control
11 district, or local law plan under this chapter:

12 (7) The board of trustees may, upon written request by
13 the retiree of the plan, or by a dependent, when authorized by
14 the retiree or the retiree's beneficiary, authorize the plan
15 administrator to withhold from the monthly retirement payment
16 those funds that are necessary to pay for the benefits being
17 received through the governmental entity from which the
18 employee retired, to pay the certified bargaining agent of the
19 governmental entity, and to make any payments for child
20 support or alimony.

21 Section 8. Present subsection (6) of section 185.05,
22 Florida Statutes, is redesignated as subsection (7), and a new
23 subsection (6) is added to that section, to read:

24 185.05 Board of trustees; members; terms of office;
25 meetings; legal entity; costs; attorney's fees.--For any
26 municipality, chapter plan, local law municipality, or local
27 law plan under this chapter:

28 (6) The board of trustees may, upon written request by
29 the retiree of the plan, or by a dependent, when authorized by
30 the retiree or the retiree's beneficiary, authorize the plan
31 administrator to withhold from the monthly retirement payment

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1 those funds that are necessary to pay for the benefits being
2 received through the governmental entity from which the
3 employee retired, to pay the certified bargaining agent of the
4 governmental entity, and to make any payments for child
5 support or alimony.

6 Section 9. The sum of \$300,000 is appropriated from
7 the General Revenue Fund to the Department of Revenue for the
8 one-time expense of creating the original database called for
9 by sections 1 and 2 of this act and to support the
10 implementation process for use of the database. It is the
11 intent of the Legislature in providing this appropriation that
12 the database for sections 1 and 2 of this act be available for
13 use in determining the allocation of premiums to the various
14 municipalities and special fire control districts for the 2005
15 insurance premium tax return that is due by March 1, 2006.

16 Section 10. The Legislature finds that a proper and
17 legitimate state purpose is served when employees and retirees
18 of the state and its political subdivisions, and the
19 dependents, survivors, and beneficiaries of such employees and
20 retirees, are extended the basic protections afforded by
21 governmental retirement systems. These persons must be
22 provided benefits that are fair and adequate and that are
23 managed, administered, and funded in an actuarially sound
24 manner, as required by Section 14, Article X of the State
25 Constitution, and part VII of chapter 112, Florida Statutes.
26 Therefore, the Legislature determines and declares that this
27 act fulfills an important state interest.

28 Section 11. This act shall take effect upon becoming a
29 law.

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

2 And the title is amended as follows:

3 Delete everything before the enacting clause

4

5 and insert:

6 A bill to be entitled

7 An act relating to firefighter and municipal
8 police pensions; creating s. 175.025, F.S.;
9 providing a short title; creating s. 175.1015,
10 F.S.; authorizing the Department of Revenue to
11 create and maintain a database for use by
12 insurers that report and remit an excise tax on
13 property insurance premiums; providing
14 incentives to insurers for using the database
15 and penalties for failure to use the database;
16 requiring local governments to provide
17 information to the department; appropriating
18 funds to the department for the administration
19 of the database; authorizing the department to
20 adopt rules; creating s. 185.015, F.S.;
21 providing a short title; creating s. 185.085,
22 F.S.; authorizing the Department of Revenue to
23 create and maintain a database for use by
24 insurers that report and remit an excise tax on
25 casualty insurers premiums; providing
26 incentives to insurers for using the database
27 and penalties for failure to use the database;
28 requiring local governments to provide
29 information to the department; appropriating
30 funds to the department for the administration
31 of the database; authorizing the department to

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1 adopt rules; providing for distribution of tax
2 revenues through 2007; amending s. 175.351,,
3 F.S.; providing for the meaning of the term
4 "extra benefits" with respect to pension plans
5 for firefighters; amending s. 185.35, F.S.;
6 providing for the meaning of the term "extra
7 benefits" with respect to pension plans for
8 municipal police officers; amending s. 175.061,
9 F.S.; authorizing the plan administrator to
10 withhold certain funds; amending s. 185.05,
11 F.S.; authorizing the plan administrator to
12 withhold certain funds; providing an
13 appropriation to the Department of Revenue;
14 providing an effective date.

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