

1 A bill to be entitled

2 An act relating to firefighter and municipal police  
3 pensions; creating s. 175.025, F.S.; providing a short  
4 title; creating s. 175.1015, F.S.; authorizing the  
5 Department of Revenue to create and maintain a database  
6 for use by insurers that report and remit an excise tax on  
7 property insurance premiums; providing incentives to  
8 insurers for using the database and penalties for failure  
9 to use the database; requiring local governments to  
10 provide information to the department; appropriating funds  
11 to the department for the administration of the database;  
12 authorizing the department to adopt rules; creating s.  
13 185.015, F.S.; providing a short title; creating s.  
14 185.085, F.S.; authorizing the Department of Revenue to  
15 create and maintain a database for use by insurers that  
16 report and remit an excise tax on casualty insurers  
17 premiums; providing incentives to insurers for using the  
18 database and penalties for failure to use the database;  
19 requiring local governments to provide information to the  
20 department; appropriating funds to the department for the  
21 administration of the database; authorizing the department  
22 to adopt rules; providing for distribution of tax revenues  
23 through 2007; amending s. 175.351,, F.S.; providing for  
24 the meaning of the term "extra benefits" with respect to  
25 pension plans for firefighters; amending s. 185.35, F.S.;  
26 providing for the meaning of the term "extra benefits"  
27 with respect to pension plans for municipal police  
28 officers; amending s. 175.061, F.S.; authorizing the plan  
29 administrator to withhold certain funds; amending s.

30 185.05, F.S.; authorizing the plan administrator to  
 31 withhold certain funds; providing an appropriation to the  
 32 Department of Revenue; providing an effective date.  
 33

34 Be It Enacted by the Legislature of the State of Florida:  
 35

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

38 175.025 Short title.--This chapter may be cited as the  
 39 "Marvin B. Clayton Firefighters Pension Trust Fund Act."

40 Section 2. Section 175.1015, Florida Statutes, is created  
 41 to read:

42 175.1015 Determination of local premium tax situs.--

43 (1)(a) Any insurance company that is obligated to report  
 44 and remit the excise tax on property insurance premiums imposed  
 45 under s. 175.101 shall be held harmless from any liability,  
 46 including, but not limited to, liability for taxes, interest, or  
 47 penalties that would otherwise be due solely as a result of an  
 48 assignment of an insured property to an incorrect local taxing  
 49 jurisdiction if the insurance company exercises due diligence in  
 50 applying an electronic database provided by the Department of  
 51 Revenue under subsection (2). Insurance companies that do not  
 52 use the electronic database provided by the Department of  
 53 Revenue or that do not exercise due diligence in applying the  
 54 electronic database for tax years on or after January 1, 2006,  
 55 are subject to a 0.5 percent penalty on the portion of the  
 56 premium pertaining to any insured risk that is improperly  
 57 assigned, whether assigned to an improper local taxing  
 58 jurisdiction, not assigned to a local taxing jurisdiction when

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59 it should be assigned to a local taxing jurisdiction, or  
60 assigned to a local taxing jurisdiction when it should not be  
61 assigned to a local taxing jurisdiction.

62 (b) Any insurance company that is obligated to report and  
63 remit the excise tax on commercial property insurance premiums  
64 imposed under s. 175.101 and is unable, after due diligence, to  
65 assign an insured property to a specific local taxing  
66 jurisdiction for purposes of complying with paragraph(a) shall  
67 remit the excise tax on commercial property insurance premiums  
68 using a methodology of apportionment in a manner consistent with  
69 the remittance for the 2004 calendar year. An insurance company  
70 which makes two contacts with the agent responsible for a  
71 commercial property insurance application for the purpose of  
72 verifying information on the application necessary for the  
73 assignment to the appropriate taxing jurisdiction, shall be  
74 considered to have exercised due diligence. Any insurance  
75 company which complies with the provisions of this paragraph  
76 shall not be subject to the penalty provided in paragraph (a).

77 (2)(a) The Department of Revenue shall, subject to  
78 legislative appropriation, create as soon as practical and  
79 feasible, and thereafter shall maintain, an electronic database  
80 that conforms to any format approved by the American National  
81 Standards Institute's Accredited Standards Committee X12 and  
82 that designates for each street address and address range in the  
83 state, including any multiple postal street addresses applicable  
84 to one street location, the local taxing jurisdiction in which  
85 the street address and address range is located, and the  
86 appropriate code for each such participating local taxing  
87 jurisdiction, identified by one nationwide standard numeric

88 code. The nationwide standard numeric code must contain the same  
 89 number of numeric digits, and each digit or combination of  
 90 digits must refer to the same level of taxing jurisdiction  
 91 throughout the United States and must be in a format similar to  
 92 FIPS 55-3 or other appropriate standard approved by the  
 93 Federation of Tax Administrators and the Multistate Tax  
 94 Commission. Each address or address range must be provided in  
 95 standard postal format, including the street number, street  
 96 number range, street name, and zip code. Each year after the  
 97 creation of the initial database, the Department of Revenue  
 98 shall annually create and maintain a database for the current  
 99 tax year. Each annual database must be calendar-year specific.

100 (b)1. Each participating local taxing jurisdiction shall  
 101 furnish to the Department of Revenue all information needed to  
 102 create the electronic database as soon as practical and  
 103 feasible. The information furnished to the Department of Revenue  
 104 must specify an effective date.

105 2. Each participating local taxing jurisdiction shall  
 106 furnish to the Department of Revenue all information needed to  
 107 create and update the current year's database, including changes  
 108 in annexations, incorporations, and reorganizations and any  
 109 other changes in jurisdictional boundaries, as well as changes  
 110 in eligibility to participate in the excise tax imposed under  
 111 this chapter. The information must specify an effective date and  
 112 must be furnished to the Department of Revenue by July 1 of the  
 113 current year.

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

117 subparagraph 1. or subparagraph 2., as appropriate. To the  
118 extent practicable, the Department of Revenue shall post each  
119 new annual database on a web site by September 1 of each year.  
120 Each participating local taxing jurisdiction shall have access  
121 to this web site and, within 30 days thereafter, shall provide  
122 any corrections to the Department of Revenue. The Department of  
123 Revenue shall finalize the current year's database and post it  
124 on a web site by November 1 of the current year. If a dispute in  
125 jurisdictional boundaries cannot be resolved so that changes in  
126 boundaries may be included, as appropriate, in the database by  
127 November 1, the changes may not be retroactively included in the  
128 current year's database and the boundaries will remain the same  
129 as in the previous year's database. The finalized database must  
130 be used in assigning policies and premiums to the proper local  
131 taxing jurisdiction for the insurance premium tax return due on  
132 the following March 1 for the tax year 2005. For subsequent tax  
133 years, the finalized database must be used in assigning policies  
134 and premiums to the proper local taxing jurisdiction for the  
135 insurance premium tax return due for the tax year beginning on  
136 or after the January 1 following the website posting of the  
137 database. Information contained in the electronic database is  
138 conclusive for purposes of this chapter. The electronic database  
139 is not an order, a rule, or a policy of general applicability.

140 4. Each annual database must identify the additions,  
141 deletions, and other changes to the preceding version of the  
142 database.

143 (3)(a) As used in this section, the term "due diligence"  
144 means the care and attention that is expected from and is  
145 ordinarily exercised by a reasonable and prudent person under

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146 the circumstances.

147 (b) Notwithstanding any law to the contrary, an insurance  
148 company is exercising due diligence if the insurance company  
149 complies with the provisions of paragraph (1)(b) or if the  
150 insurance company assigns an insured's premium to local taxing  
151 jurisdictions in accordance with the Department of Revenue's  
152 annual database and with respect to such database:

153 1. Expends reasonable resources to accurately and reliably  
154 implement such method;

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

159 3. Corrects errors in the assignment of addresses to local  
160 taxing jurisdictions within 120 days after the insurance company  
161 discovers the errors.

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

169 (5) The Department of Revenue shall adopt rules necessary  
170 to administer this section, including rules establishing  
171 procedures and forms.

172 (6) Any insurer that is obligated to collect and remit the  
173 tax on property insurance imposed under s. 175.101 shall be held  
174 harmless from any liability, including, but not limited to,

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175 liability for taxes, interest, or penalties that would otherwise  
 176 be due solely as a result of an assignment of an insured  
 177 property to an incorrect local taxing jurisdiction, based on the  
 178 collection and remission of the tax accruing before January 1,  
 179 2005, if the insurer collects and reports this tax consistent  
 180 with filings for periods before January 1, 2005. Further, any  
 181 insurer that is obligated to collect and remit the tax on  
 182 property insurance imposed under this section is not subject to  
 183 an examination under s. 624.316 or s. 624.3161 which would occur  
 184 solely as a result of an assignment of an insured property to an  
 185 incorrect local taxing jurisdiction, based on the collection and  
 186 remission of such tax accruing before January 1, 2005.

187 Section 3. Section 185.015, Florida Statutes, is created  
 188 to read:

189 185.015 Short title.--This chapter may be cited as the  
 190 "Marvin B. Clayton Police Officers Pension Trust Fund Act."

191 Section 4. Section 185.085, Florida Statutes, is created  
 192 to read:

193 185.085 Determination of local premium tax situs.--

194 (1)(a) Any insurance company that is obligated to report  
 195 and remit the excise tax on casualty insurance premiums imposed  
 196 under s. 185.08 shall be held harmless from any liability,  
 197 including, but not limited to, liability for taxes, interest, or  
 198 penalties that would otherwise be due solely as a result of an  
 199 assignment of an insured property to an incorrect local taxing  
 200 jurisdiction if the insurance company exercises due diligence in  
 201 applying an electronic database provided by the Department of  
 202 Revenue under subsection (2). Insurance companies that do not  
 203 use the electronic database provided by the Department of

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204 Revenue or that do not exercise due diligence in applying the  
205 electronic database for tax years on or after January 1, 2006,  
206 are subject to a 0.5 percent penalty on the portion of the  
207 premium pertaining to any insured risk that is improperly  
208 assigned, whether assigned to an improper local taxing  
209 jurisdiction, not assigned to a local taxing jurisdiction when  
210 it should be assigned to a local taxing jurisdiction, or  
211 assigned to a local taxing jurisdiction when it should not be  
212 assigned to a local taxing jurisdiction.

213 (b) Any insurance company that is obligated to report and  
214 remit the excise tax on commercial casualty insurance premiums  
215 imposed under s. 185.08 and is unable, after due diligence, to  
216 assign an insured property to a specific local taxing  
217 jurisdiction for purposes of complying with paragraph(a) shall  
218 remit the excise tax on commercial casualty insurance premiums  
219 using a methodology of apportionment in a manner consistent with  
220 the remittance for the 2004 calendar year. An insurance company  
221 which makes two contacts with the agent responsible for a  
222 commercial casualty insurance application for the purpose of  
223 verifying information on the application necessary for the  
224 assignment to the appropriate taxing jurisdiction, shall be  
225 considered to have exercised due diligence. Any insurance  
226 company which complies with the provisions of this paragraph  
227 shall not be subject to the penalty provided in paragraph (a).

228 (2)(a) The Department of Revenue shall, subject to  
229 legislative appropriation, create as soon as practical and  
230 feasible, and thereafter shall maintain, an electronic database  
231 that conforms to any format approved by the American National  
232 Standards Institute's Accredited Standards Committee X12 and



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233 that designates for each street address and address range in the  
234 state, including any multiple postal street addresses applicable  
235 to one street location, the local taxing jurisdiction in which  
236 the street address and address range is located, and the  
237 appropriate code for each such participating local taxing  
238 jurisdiction, identified by one nationwide standard numeric  
239 code. The nationwide standard numeric code must contain the same  
240 number of numeric digits, and each digit or combination of  
241 digits must refer to the same level of taxing jurisdiction  
242 throughout the United States and must be in a format similar to  
243 FIPS 55-3 or other appropriate standard approved by the  
244 Federation of Tax Administrators and the Multistate Tax  
245 Commission. Each address or address range must be provided in  
246 standard postal format, including the street number, street  
247 number range, street name, and zip code. Each year after the  
248 creation of the initial database, the Department of Revenue  
249 shall annually create and maintain a database for the current  
250 tax year. Each annual database must be calendar-year specific.

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

256 2. Each participating local taxing jurisdiction shall  
257 furnish to the Department of Revenue all information needed to  
258 create and update the current year's database, including changes  
259 in annexations, incorporations, and reorganizations and any  
260 other changes in jurisdictional boundaries, as well as changes  
261 in eligibility to participate in the excise tax imposed under

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262 this chapter. The information must specify an effective date and  
263 must be furnished to the Department of Revenue by July 1 of the  
264 current year.

265 3. The Department of Revenue shall create and update the  
266 current year's database in accordance with the information  
267 furnished by participating local taxing jurisdictions under  
268 subparagraph 1. or subparagraph 2., as appropriate. To the  
269 extent practicable, the Department of Revenue shall post each  
270 new annual database on a web site by September 1 of each year.  
271 Each participating local taxing jurisdiction shall have access  
272 to this web site and, within 30 days thereafter, shall provide  
273 any corrections to the Department of Revenue. The Department of  
274 Revenue shall finalize the current year's database and post it  
275 on a web site by November 1 of the current year. If a dispute in  
276 jurisdictional boundaries cannot be resolved so that changes in  
277 boundaries may be included, as appropriate, in the database by  
278 November 1, the changes may not be retroactively included in the  
279 current year's database and the boundaries will remain the same  
280 as in the previous year's database. The finalized database must  
281 be used in assigning policies and premiums to the proper local  
282 taxing jurisdiction for the insurance premium tax return due on  
283 the following March 1 for the tax year 2005. For subsequent tax  
284 years, the finalized database must be used in assigning policies  
285 and premiums to the proper local taxing jurisdiction for the  
286 insurance premium tax return due for the tax year beginning on  
287 or after the January 1 following the website posting of the  
288 database. Information contained in the electronic database is  
289 conclusive for purposes of this chapter. The electronic database  
290 is not an order, a rule, or a policy of general applicability.

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

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

298 (b) Notwithstanding any law to the contrary, an insurance  
299 company is exercising due diligence if the insurance company  
300 complies with the provisions of paragraph (1)(b) or if the  
301 insurance company assigns an insured's premium to local taxing  
302 jurisdictions in accordance with the Department of Revenue's  
303 annual database and with respect to such database:

304 1. Expends reasonable resources to accurately and reliably  
305 implement such method;

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

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

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

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

323       (6)(a) Notwithstanding any other law, a methodology,  
324 formula, or database that is adopted in any year after January  
325 1, 2005, may not result in a distribution to a participating  
326 municipality that has a retirement plan created pursuant to this  
327 chapter of an amount of excise tax which is less than the amount  
328 distributed to such participating municipality for calendar year  
329 2004. However, if the total proceeds to be distributed for the  
330 current year from the excise tax imposed under s. 185.08 are  
331 less than the total amount distributed for calendar year 2004,  
332 each participating municipality shall receive a current year  
333 distribution that is proportionate to its share of the total  
334 2004 calendar year distribution. If the total proceeds to be  
335 distributed for the current year from the excise tax imposed  
336 under s. 185.08 are greater than or equal to the total amount  
337 distributed for calendar year 2004, each participating  
338 municipality shall initially be distributed a minimum amount  
339 equal to the amount received for calendar year 2004. The  
340 remaining amount to be distributed for the current year, which  
341 equals the total to be distributed for the current year, less  
342 minimum distribution amount, shall be distributed to those  
343 municipalities with an amount reported for the current year  
344 which is greater than the amount distributed to such  
345 municipality for calendar year 2004. Each municipality eligible  
346 for distribution of this remaining amount shall receive its  
347 proportionate share of the remaining amount based upon the  
348 amount reported for that municipality, above the calendar year

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349 2004 distribution for the current year, to the total amount over  
350 the calendar year 2004 distribution for all municipalities with  
351 an amount reported for the current year which is greater than  
352 the calendar year 2004 distribution.

353 (b) If a new municipality elects to participate under this  
354 chapter during any year after January 1, 2005, such municipality  
355 shall receive the total amount reported for the current- year  
356 for such municipality. All other participating municipalities  
357 shall receive a current year distribution, calculated as  
358 provided in this section, which is proportionate to their share  
359 of the total 2004 calendar year distribution after subtracting  
360 the amount paid to the new participating plans.

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

362 (7) Any insurer that is obligated to collect and remit the  
363 tax on casualty insurance imposed under s. 185.08 shall be held  
364 harmless from any liability, including, but not limited to,  
365 liability for taxes, interest, or penalties that would otherwise  
366 be due solely as a result of an assignment of an insured risk to  
367 an incorrect local taxing jurisdiction, based on the collection  
368 and remission of the tax accruing before January 1, 2005, if the  
369 insurer collects and reports this tax consistent with filings  
370 for periods before January 1, 2005. Further, any insurer that is  
371 obligated to collect and remit the tax on casualty insurance  
372 imposed under this section is not subject to an examination  
373 under s. 624.316 or s. 624.3161 which would occur solely as a  
374 result of an assignment of an insured risk to an incorrect local  
375 taxing jurisdiction, based on the collection and remission of  
376 such tax accruing before January 1, 2005.

377 Section 5. Subsection (1) of section 175.351, Florida

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378 Statutes, is amended to read:

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

390           (1) PREMIUM TAX INCOME.--If a municipality has a pension  
 391 plan for firefighters, or a pension plan for firefighters and  
 392 police officers, where included, which in the opinion of the  
 393 division meets the minimum benefits and minimum standards set  
 394 forth in this chapter, the board of trustees of the pension  
 395 plan, as approved by a majority of firefighters of the  
 396 municipality, may:

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

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

407  
408 The premium tax provided by this chapter shall in all cases be  
409 used in its entirety to provide extra benefits to firefighters,  
410 or to firefighters and police officers, where included.  
411 However, local law plans in effect on October 1, 1998, shall be  
412 required to comply with the minimum benefit provisions of this  
413 chapter only to the extent that additional premium tax revenues  
414 become available to incrementally fund the cost of such  
415 compliance as provided in s. 175.162(2)(a). When a plan is in  
416 compliance with such minimum benefit provisions, as subsequent  
417 additional premium tax revenues become available, they shall be  
418 used to provide extra benefits. For the purpose of this chapter,  
419 "additional premium tax revenues" means revenues received by a  
420 municipality or special fire control district pursuant to s.  
421 175.121 which ~~that~~ exceed that amount received for calendar year  
422 1997, and the term "extra benefits" means benefits in addition  
423 to or greater than those provided to general employees of the  
424 municipality and in addition to those in existence for  
425 firefighters on March 12, 1999. Local law plans created by  
426 special act before May 23, 1939, shall be deemed to comply with  
427 this chapter.

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

430 185.35 Municipalities having their own pension plans for  
431 police officers.--For any municipality, chapter plan, local law  
432 municipality, or local law plan under this chapter, in order for  
433 municipalities with their own pension plans for police officers,  
434 or for police officers and firefighters where included, to  
435 participate in the distribution of the tax fund established

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436 pursuant to s. 185.08, local law plans must meet the minimum  
437 benefits and minimum standards set forth in this chapter:

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

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

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

455

456 The premium tax provided by this chapter shall in all cases be  
457 used in its entirety to provide extra benefits to police  
458 officers, or to police officers and firefighters, where  
459 included. However, local law plans in effect on October 1,  
460 1998, shall be required to comply with the minimum benefit  
461 provisions of this chapter only to the extent that additional  
462 premium tax revenues become available to incrementally fund the  
463 cost of such compliance as provided in s. 185.16(2). When a plan  
464 is in compliance with such minimum benefit provisions, as



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465 subsequent additional tax revenues become available, they shall  
466 be used to provide extra benefits. For the purpose of this  
467 chapter, "additional premium tax revenues" means revenues  
468 received by a municipality pursuant to s. 185.10 which ~~that~~  
469 exceed the amount received for calendar year 1997, and the term  
470 "extra benefits" means benefits in addition to or greater than  
471 those provided to general employees of the municipality and in  
472 addition to those in existence for police officers on March 12,  
473 1999. Local law plans created by special act before May 23,  
474 1939, shall be deemed to comply with this chapter.

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

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

482 (7) The board of trustees may, upon written request by the  
483 retiree of the plan, or by a dependent, when authorized by the  
484 retiree or the retiree's beneficiary, authorize the plan  
485 administrator to withhold from the monthly retirement payment  
486 those funds that are necessary to pay for the benefits being  
487 received through the governmental entity from which the employee  
488 retired, to pay the certified bargaining agent of the  
489 governmental entity, and to make any payments for child support  
490 or alimony.

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

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494 185.05 Board of trustees; members; terms of office;  
495 meetings; legal entity; costs; attorney's fees.--For any  
496 municipality, chapter plan, local law municipality, or local law  
497 plan under this chapter:

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

507 Section 9. The sum of \$300,000 is appropriated from the  
508 General Revenue Fund to the Department of Revenue for the one-  
509 time expense of creating the original database called for by  
510 sections 1 and 2 of this act and to support the implementation  
511 process for use of the database. It is the intent of the  
512 Legislature in providing this appropriation that the database  
513 for sections 1 and 2 of this act be available for use in  
514 determining the allocation of premiums to the various  
515 municipalities and special fire control districts for the 2005  
516 insurance premium tax return that is due by March 1, 2006.

517 Section 10. The Legislature finds that a proper and  
518 legitimate state purpose is served when employees and retirees  
519 of the state and its political subdivisions, and the dependents,  
520 survivors, and beneficiaries of such employees and retirees, are  
521 extended the basic protections afforded by governmental  
522 retirement systems. These persons must be provided benefits that

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523 are fair and adequate and that are managed, administered, and  
524 funded in an actuarially sound manner, as required by Section  
525 14, Article X of the State Constitution, and part VII of chapter  
526 112, Florida Statutes. Therefore, the Legislature determines and  
527 declares that this act fulfills an important state interest.

528       Section 11. This act shall take effect upon becoming a  
529 law.

530