

Bill No. CS for SB 654

Amendment No. \_\_\_\_ Barcode 270192

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 175.1015, 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 the Department of Revenue under subsection (2). Insurance companies that do not use the electronic database provided by the Department of Revenue or that do not exercise due diligence in applying the electronic database for tax years on

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1 or after January 1, 2006, are subject to a 0.5 percent penalty  
2 on the portion of the premium pertaining to any insured risk  
3 that is improperly assigned, whether assigned to an improper  
4 local taxing jurisdiction, not assigned to a local taxing  
5 jurisdiction when it should be assigned to a local taxing  
6 jurisdiction, or assigned to a local taxing jurisdiction when  
7 it should not be assigned to a local taxing jurisdiction.

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

24 (2)(a) The Department of Revenue shall, subject to  
25 legislative appropriation, create as soon as practical and  
26 feasible, and thereafter shall maintain, an electronic  
27 database that conforms to any format approved by the American  
28 National Standards Institute's Accredited Standards Committee  
29 X12 and that designates for each street address and address  
30 range in the state, including any multiple postal street  
31 addresses applicable to one street location, the local taxing

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

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

22 2. Each participating local taxing jurisdiction shall  
23 furnish to the Department of Revenue all information needed to  
24 create and update the current year's database, including  
25 changes in annexations, incorporations, and reorganizations  
26 and any other changes in jurisdictional boundaries, as well as  
27 changes in eligibility to participate in the excise tax  
28 imposed under this chapter. The information must specify an  
29 effective date and must be furnished to the Department of  
30 Revenue by July 1 of the current year.

31 3. The Department of Revenue shall create and update

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

28 4. Each annual database must identify the additions,  
29 deletions, and other changes to the preceding version of the  
30 database.

31 (3)(a) As used in this section, the term "due

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1 diligence" means the care and attention that is expected from  
2 and is ordinarily exercised by a reasonable and prudent person  
3 under the circumstances.

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

10 1. Expends reasonable resources to accurately and  
11 reliably implement such method;

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

16 3. Corrects errors in the assignment of addresses to  
17 local taxing jurisdictions within 120 days after the insurance  
18 company discovers the errors.

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

26 (5) The Department of Revenue shall adopt rules  
27 necessary to administer this section, including rules  
28 establishing procedures and forms.

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

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

14 Section 2. Section 185.085, Florida Statutes, is  
 15 created to read:

16 185.085 Determination of local premium tax situs.--

17 (1)(a) Any insurance company that is obligated to  
 18 report and remit the excise tax on casualty insurance premiums  
 19 imposed under s. 185.08 shall be held harmless from any  
 20 liability, including, but not limited to, liability for taxes,  
 21 interest, or penalties that would otherwise be due solely as a  
 22 result of an assignment of an insured property to an incorrect  
 23 local taxing jurisdiction if the insurance company exercises  
 24 due diligence in applying an electronic database provided by  
 25 the Department of Revenue under subsection (2). Insurance  
 26 companies that do not use the electronic database provided by  
 27 the Department of Revenue or that do not exercise due  
 28 diligence in applying the electronic database for tax years on  
 29 or after January 1, 2006, are subject to a 0.5 percent penalty  
 30 on the portion of the premium pertaining to any insured risk  
 31 that is improperly assigned, whether assigned to an improper

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1 local taxing jurisdiction, not assigned to a local taxing  
2 jurisdiction when it should be assigned to a local taxing  
3 jurisdiction, or assigned to a local taxing jurisdiction when  
4 it should not be assigned to a local taxing jurisdiction.

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

21       (2)(a) The Department of Revenue shall, subject to  
22 legislative appropriation, create as soon as practical and  
23 feasible, and thereafter shall maintain, an electronic  
24 database that conforms to any format approved by the American  
25 National Standards Institute's Accredited Standards Committee  
26 X12 and that designates for each street address and address  
27 range in the state, including any multiple postal street  
28 addresses applicable to one street location, the local taxing  
29 jurisdiction in which the street address and address range is  
30 located, and the appropriate code for each such participating  
31 local taxing jurisdiction, identified by one nationwide

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1 standard numeric code. The nationwide standard numeric code  
2 must contain the same number of numeric digits, and each digit  
3 or combination of digits must refer to the same level of  
4 taxing jurisdiction throughout the United States and must be  
5 in a format similar to FIPS 55-3 or other appropriate standard  
6 approved by the Federation of Tax Administrators and the  
7 Multistate Tax Commission. Each address or address range must  
8 be provided in standard postal format, including the street  
9 number, street number range, street name, and zip code. Each  
10 year after the creation of the initial database, the  
11 Department of Revenue shall annually create and maintain a  
12 database for the current tax year. Each annual database must  
13 be calendar-year specific.

14 (b)1. Each participating local taxing jurisdiction  
15 shall furnish to the Department of Revenue all information  
16 needed to create the electronic database as soon as practical  
17 and feasible. The information furnished to the Department of  
18 Revenue must specify an effective date.

19 2. Each participating local taxing jurisdiction shall  
20 furnish to the Department of Revenue all information needed to  
21 create and update the current year's database, including  
22 changes in annexations, incorporations, and reorganizations  
23 and any other changes in jurisdictional boundaries, as well as  
24 changes in eligibility to participate in the excise tax  
25 imposed under this chapter. The information must specify an  
26 effective date and must be furnished to the Department of  
27 Revenue by July 1 of the current year.

28 3. The Department of Revenue shall create and update  
29 the current year's database in accordance with the information  
30 furnished by participating local taxing jurisdictions under  
31 subparagraph 1. or subparagraph 2., as appropriate. To the



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

25 4. Each annual database must identify the additions,  
26 deletions, and other changes to the preceding version of the  
27 database.

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

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1           (b) Notwithstanding any law to the contrary, an  
2 insurance company is exercising due diligence if the insurance  
3 company complies with the provisions of paragraph (1)(b) or if  
4 the insurance company assigns an insured's premium to local  
5 taxing jurisdictions in accordance with the Department of  
6 Revenue's annual database and with respect to such database:

7           1. Expends reasonable resources to accurately and  
8 reliably implement such method;

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

13           3. Corrects errors in the assignment of addresses to  
14 local taxing jurisdictions within 120 days after the insurance  
15 company discovers the errors.

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

23           (5) The Department of Revenue shall adopt rules  
24 necessary to administer this section, including rules  
25 establishing procedures and forms.

26           (6)(a) Notwithstanding any other law, a methodology,  
27 formula, or database that is adopted in any year after January  
28 1, 2005, may not result in a distribution to a participating  
29 municipality that has a retirement plan created pursuant to  
30 this chapter of an amount of excise tax which is less than the  
31 amount distributed to such participating municipality for

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1 calendar year 2004. However, if the total proceeds to be  
2 distributed for the current year from the excise tax imposed  
3 under s. 185.08 are less than the total amount distributed for  
4 calendar year 2004, each participating municipality shall  
5 receive a current year distribution that is proportionate to  
6 its share of the total 2004 calendar year distribution. If the  
7 total proceeds to be distributed for the current year from the  
8 excise tax imposed under s. 185.08 are greater than or equal  
9 to the total amount distributed for calendar year 2004, each  
10 participating municipality shall initially be distributed a  
11 minimum amount equal to the amount received for calendar year  
12 2004. The remaining amount to be distributed for the current  
13 year, which equals the total to be distributed for the current  
14 year, less minimum distribution amount, shall be distributed  
15 to those municipalities with an amount reported for the  
16 current year which is greater than the amount distributed to  
17 such municipality for calendar year 2004. Each municipality  
18 eligible for distribution of this remaining amount shall  
19 receive its proportionate share of the remaining amount based  
20 upon the amount reported for that municipality, above the  
21 calendar year 2004 distribution for the current year, to the  
22 total amount over the calendar year 2004 distribution for all  
23 municipalities with an amount reported for the current year  
24 which is greater than the calendar year 2004 distribution.

25 (b) If a new municipality elects to participate under  
26 this chapter during any year after January 1, 2005, such  
27 municipality shall receive the total amount reported for the  
28 current- year for such municipality. All other participating  
29 municipalities shall receive a current year distribution,  
30 calculated as provided in this section, which is proportionate  
31 to their share of the total 2004 calendar year distribution

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1 after subtracting the amount paid to the new participating  
2 plans.

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

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

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

22 175.351 Municipalities and special fire control  
23 districts having their own pension plans for  
24 firefighters.--For any municipality, special fire control  
25 district, local law municipality, local law special fire  
26 control district, or local law plan under this chapter, in  
27 order for municipalities and special fire control districts  
28 with their own pension plans for firefighters, or for  
29 firefighters and police officers, where included, to  
30 participate in the distribution of the tax fund established  
31 pursuant to s. 175.101, local law plans must meet the minimum

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1 benefits and minimum standards set forth in this chapter.

2 (1) PREMIUM TAX INCOME.--If a municipality has a  
3 pension plan for firefighters, or a pension plan for  
4 firefighters and police officers, where included, which in the  
5 opinion of the division meets the minimum benefits and minimum  
6 standards set forth in this chapter, the board of trustees of  
7 the pension plan, as approved by a majority of firefighters of  
8 the municipality, may:

9 (a) Place the income from the premium tax in s.  
10 175.101 in such pension plan for the sole and exclusive use of  
11 its firefighters, or for firefighters and police officers,  
12 where included, where it shall become an integral part of that  
13 pension plan and shall be used to pay extra benefits to the  
14 firefighters included in that pension plan; or

15 (b) Place the income from the premium tax in s.  
16 175.101 in a separate supplemental plan to pay extra benefits  
17 to firefighters, or to firefighters and police officers where  
18 included, participating in such separate supplemental plan.

19  
20 The premium tax provided by this chapter shall in all cases be  
21 used in its entirety to provide extra benefits to  
22 firefighters, or to firefighters and police officers, where  
23 included. However, local law plans in effect on October 1,  
24 1998, shall be required to comply with the minimum benefit  
25 provisions of this chapter only to the extent that additional  
26 premium tax revenues become available to incrementally fund  
27 the cost of such compliance as provided in s. 175.162(2)(a).  
28 When a plan is in compliance with such minimum benefit  
29 provisions, as subsequent additional premium tax revenues  
30 become available, they shall be used to provide extra  
31 benefits. For the purpose of this chapter, "additional premium

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1 tax revenues" means revenues received by a municipality or  
 2 special fire control district pursuant to s. 175.121 which  
 3 ~~that~~ exceed that amount received for calendar year 1997, and  
 4 the term "extra benefits" means benefits in addition to or  
 5 greater than those provided to general employees of the  
 6 municipality and in addition to those in existence for  
 7 firefighters on March 12, 1999. Local law plans created by  
 8 special act before May 23, 1939, shall be deemed to comply  
 9 with this chapter.

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

12 185.35 Municipalities having their own pension plans  
 13 for police officers.--For any municipality, chapter plan,  
 14 local law municipality, or local law plan under this chapter,  
 15 in order for municipalities with their own pension plans for  
 16 police officers, or for police officers and firefighters where  
 17 included, to participate in the distribution of the tax fund  
 18 established pursuant to s. 185.08, local law plans must meet  
 19 the minimum benefits and minimum standards set forth in this  
 20 chapter:

21 (1) PREMIUM TAX INCOME.--If a municipality has a  
 22 pension plan for police officers, or for police officers and  
 23 firefighters where included, which, in the opinion of the  
 24 division, meets the minimum benefits and minimum standards set  
 25 forth in this chapter, the board of trustees of the pension  
 26 plan, as approved by a majority of police officers of the  
 27 municipality, may:

28 (a) Place the income from the premium tax in s. 185.08  
 29 in such pension plan for the sole and exclusive use of its  
 30 police officers, or its police officers and firefighters where  
 31 included, where it shall become an integral part of that

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1 pension plan and shall be used to pay extra benefits to the  
 2 police officers included in that pension plan; or

3 (b) May place the income from the premium tax in s.  
 4 185.08 in a separate supplemental plan to pay extra benefits  
 5 to the police officers, or police officers and firefighters  
 6 where included, participating in such separate supplemental  
 7 plan.

8  
 9 The premium tax provided by this chapter shall in all cases be  
 10 used in its entirety to provide extra benefits to police  
 11 officers, or to police officers and firefighters, where  
 12 included. However, local law plans in effect on October 1,  
 13 1998, shall be required to comply with the minimum benefit  
 14 provisions of this chapter only to the extent that additional  
 15 premium tax revenues become available to incrementally fund  
 16 the cost of such compliance as provided in s. 185.16(2). When  
 17 a plan is in compliance with such minimum benefit provisions,  
 18 as subsequent additional tax revenues become available, they  
 19 shall be used to provide extra benefits. For the purpose of  
 20 this chapter, "additional premium tax revenues" means revenues  
 21 received by a municipality pursuant to s. 185.10 which ~~that~~  
 22 exceed the amount received for calendar year 1997, and the  
 23 term "extra benefits" means benefits in addition to or greater  
 24 than those provided to general employees of the municipality  
 25 and in addition to those in existence for police officers on  
 26 March 12, 1999. Local law plans created by special act before  
 27 May 23, 1939, shall be deemed to comply with this chapter.

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

30 175.061 Board of trustees; members; terms of office;  
 31 meetings; legal entity; costs; attorney's fees.--For any

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1 municipality, special fire control district, chapter plan,  
2 local law municipality, local law special fire control  
3 district, or local law plan under this chapter:

4 (7) The board of trustees may, upon written request by  
5 the retiree of the plan, or by a dependent, when authorized by  
6 the retiree or the retiree's beneficiary, authorize the plan  
7 administrator to withhold from the monthly retirement payment  
8 those funds that are necessary to pay for the benefits being  
9 received through the governmental entity from which the  
10 employee retired, to pay the certified bargaining agent of the  
11 governmental entity, and to make any payments required by law.

12 Section 6. Present subsection (6) of section 185.05,  
13 Florida Statutes, is redesignated as subsection (7), and a new  
14 subsection (6) is added to that section, to read:

15 185.05 Board of trustees; members; terms of office;  
16 meetings; legal entity; costs; attorney's fees.--For any  
17 municipality, chapter plan, local law municipality, or local  
18 law plan under this chapter:

19 (6) The board of trustees may, upon written request by  
20 the retiree of the plan, or by a dependent, when authorized by  
21 the retiree or the retiree's beneficiary, authorize the plan  
22 administrator to withhold from the monthly retirement payment  
23 those funds that are necessary to pay for the benefits being  
24 received through the governmental entity from which the  
25 employee retired, to pay the certified bargaining agent of the  
26 governmental entity, and to make any payments required by law.

27 Section 7. The sum of \$300,000 is appropriated from  
28 the General Revenue Fund to the Department of Revenue for the  
29 one-time expense of creating the original database called for  
30 by sections 1 and 2 of this act and to support the  
31 implementation process for use of the database. It is the



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1 intent of the Legislature in providing this appropriation that  
2 the database for sections 1 and 2 of this act be available for  
3 use in determining the allocation of premiums to the various  
4 municipalities and special fire control districts for the 2005  
5 insurance premium tax return that is due by March 1, 2006.

6 Section 8. The Legislature finds that a proper and  
7 legitimate state purpose is served when employees and retirees  
8 of the state and its political subdivisions, and the  
9 dependents, survivors, and beneficiaries of such employees and  
10 retirees, are extended the basic protections afforded by  
11 governmental retirement systems. These persons must be  
12 provided benefits that are fair and adequate and that are  
13 managed, administered, and funded in an actuarially sound  
14 manner, as required by Section 14, Article X of the State  
15 Constitution, and part VII of chapter 112, Florida Statutes.  
16 Therefore, the Legislature determines and declares that this  
17 act fulfills an important state interest.

18 Section 9. This act shall take effect upon becoming a  
19 law.

20  
21

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

23 And the title is amended as follows:

24 Delete everything before the enacting clause

25

26 and insert:

27

A bill to be entitled

28

An act relating to firefighter and municipal

29

police pensions; creating s. 175.1015, F.S.;

30

authorizing the Department of Revenue to create

31

and maintain a database for use by insurers

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

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1           appropriation to the Department of Revenue;  
2           providing an effective date.  
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