

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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1 Representative Williams offered the following:

2  
3 **Amendment (with title amendment)**

4 Between lines 136 and 137, insert:

5 Section 3. Paragraph (a) of subsection (22) of section  
6 121.021, Florida Statutes, is amended to read:

7 121.021 Definitions.--The following words and phrases as  
8 used in this chapter have the respective meanings set forth  
9 unless a different meaning is plainly required by the context:

10 (22) "Compensation" means the monthly salary paid a member  
11 by his or her employer for work performed arising from that  
12 employment.

13 (a) Compensation shall include:

- 14 1. Overtime payments paid from a salary fund.  
15 2. Accumulated annual leave payments.

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16           3. Payments in addition to the employee's base rate of pay  
17 if all the following apply:

18           a. The payments are paid according to a formal written  
19 policy that applies to all eligible employees equally;

20           b. The policy provides that payments shall commence no  
21 later than the 11th year of employment;

22           c. The payments are paid for as long as the employee  
23 continues his or her employment; and

24           d. The payments are paid at least annually.

25           4. Amounts withheld for tax sheltered annuities or  
26 deferred compensation programs, or any other type of salary  
27 reduction plan authorized under the Internal Revenue Code.

28           5. Payments made in lieu of a permanent increase in the  
29 base rate of pay, whether made annually or in 12 or 26 equal  
30 payments within a 12-month period, when the member's base pay is  
31 at the maximum of his or her pay range. When a portion of a  
32 member's annual increase raises his or her pay range and the  
33 excess is paid as a lump sum payment, such lump sum payment  
34 shall be compensation for retirement purposes.

35           6. Effective July 1, 2002, salary supplements made  
36 pursuant to s. 1012.72 requiring a valid National Board for  
37 Professional Standards certificate, notwithstanding the  
38 provisions of subparagraph 3.

39           7. Effective July 1, 2005, salary supplements made to  
40 firefighters, paramedics, or emergency medical technicians for  
41 the successful completion of employer-approved educational  
42 training or for additional job-related duties and

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43 responsibilities, notwithstanding the provisions of subparagraph  
44 3. For all periods prior to July 1, 2005, employer-reported  
45 retirement contributions on these supplemental payments shall be  
46 compensation.

47 Section 4. The Legislature finds that a proper and  
48 legitimate state purpose is served when employees and retirees  
49 of the state and of its political subdivisions, and the  
50 dependents, survivors, and beneficiaries of such employees and  
51 retirees, are extended the basic protections afforded by  
52 governmental retirement systems that provide fair and adequate  
53 benefits that are managed, administered, and funded in an  
54 actuarially sound manner, as required by s. 14, Art. X of the  
55 State Constitution and part VII of chapter 112, Florida  
56 Statutes. Therefore, the Legislature determines and declares  
57 that section 3 of this act fulfills an important state interest.

58  
59 ===== T I T L E A M E N D M E N T =====

60 Remove lines 6-19 and insert:  
61 An act relating to the Florida Retirement System; amending  
62 s. 175.041, F.S.; providing that any municipality that  
63 provides fire protection services to another municipality  
64 under an interlocal agreement is eligible to receive  
65 premium taxes; authorizing the municipality that receives  
66 the fire protection services to enact an ordinance levying  
67 the tax; authorizing the Division of Retirement within the  
68 Department of Management Services to distribute the  
69 premium taxes; amending s. 175.101, F.S.; authorizing any

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70           municipality that has entered into an interlocal agreement  
71           for fire protection services with another municipality to  
72           impose an excise tax on entities that are engaged in the  
73           business of property insurance; amending s. 121.021, F.S.;  
74           redefining the term "compensation" to include certain  
75           supplementary payments made to firefighters, paramedics,  
76           and emergency medical technicians and to certain employer-  
77           reported retirement contributions; providing a finding of  
78           important state interest; providing an effective date.

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