

Bill No. SB 1624

Barcode 482554

CHAMBER ACTION

Senate

House

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The Committee on Community Affairs (Geller) recommended the following amendment:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause

and insert:

Section 1. Subsection (3) of section 175.041, Florida Statutes, is amended to read:

175.041 Firefighters' Pension Trust Fund created; applicability of provisions.--For any municipality, special fire control district, chapter plan, local law municipality, local law special fire control district, or local law plan under this chapter:

(3) The provisions of this chapter shall apply only to municipalities organized and established pursuant to the laws of the state and to special fire control districts, and said provisions shall not apply to the unincorporated areas of any county or counties except with respect to special fire control districts that include unincorporated areas, nor shall the provisions hereof apply to any governmental entity whose

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1 firefighters are eligible to participate in the Florida  
2 Retirement System.

3       (a) Special fire control districts that include, or  
4 consist exclusively of, unincorporated areas of one or more  
5 counties may levy and impose the tax and participate in the  
6 retirement programs enabled by this chapter.

7       (b) With respect to the distribution of premium taxes,  
8 a single consolidated government consisting of a former county  
9 and one or more municipalities, consolidated pursuant to s. 3  
10 or s. (6)(e), Art. VIII of the State Constitution, is also  
11 eligible to participate under this chapter. The consolidated  
12 government shall notify the division when it has entered into  
13 an interlocal agreement to provide fire services to a  
14 municipality within its boundaries. The municipality may enact  
15 an ordinance levying the tax as provided in s. 175.101. Upon  
16 being provided copies of the interlocal agreement and the  
17 municipal ordinance levying the tax, the division may  
18 distribute any premium taxes reported for the municipality to  
19 the consolidated government as long as the interlocal  
20 agreement is in effect.

21       (c) Any municipality that has entered into an  
22 interlocal agreement to provide fire protection services to  
23 any other incorporated municipality, in its entirety, for a  
24 period of 12 months or more may be eligible to receive the  
25 premium taxes reported for such other municipality. In order  
26 to be eligible for such premium taxes, the municipality  
27 providing the fire services must notify the division that it  
28 has entered into an interlocal agreement with another  
29 municipality. The municipality receiving the fire services may  
30 enact an ordinance levying the tax as provided in s. 175.101.  
31 Upon being provided copies of the interlocal agreement and the

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1 municipal ordinance levying the tax, the division may  
 2 distribute any premium taxes reported for the municipality  
 3 receiving the fire services to the participating municipality  
 4 providing the fire services as long as the interlocal  
 5 agreement is in effect.

6 Section 2. Section 175.101, Florida Statutes, is  
 7 amended to read:

8 175.101 State excise tax on property insurance  
 9 premiums authorized; procedure.--For any municipality, special  
 10 fire control district, chapter plan, local law municipality,  
 11 local law special fire control district, or local law plan  
 12 under this chapter:

13 (1) Each municipality or special fire control district  
 14 in this state described and classified in s. 175.041, having a  
 15 lawfully established firefighters' pension trust fund or  
 16 municipal fund or special fire control district fund, by  
 17 whatever name known, providing pension benefits to  
 18 firefighters as provided under this chapter, may assess and  
 19 impose on every insurance company, corporation, or other  
 20 insurer now engaged in or carrying on, or who shall  
 21 hereinafter engage in or carry on, the business of property  
 22 insurance as shown by the records of the Office of Insurance  
 23 Regulation of the Financial Services Commission an excise tax  
 24 in addition to any lawful license or excise tax now levied by  
 25 each of the municipalities or special fire control districts,  
 26 respectively, amounting to 1.85 percent of the gross amount of  
 27 receipts of premiums from policyholders on all premiums  
 28 collected on property insurance policies covering property  
 29 within the corporate limits of such municipalities or within  
 30 the legally defined boundaries of special fire control  
 31 districts, respectively. Whenever the boundaries of a special

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1 fire control district that has lawfully established a  
 2 firefighters' pension trust fund encompass a portion of the  
 3 corporate territory of a municipality that has also lawfully  
 4 established a firefighters' pension trust fund, that portion  
 5 of the tax receipts attributable to insurance policies  
 6 covering property situated both within the municipality and  
 7 the special fire control district shall be given to the fire  
 8 service provider. The agent shall identify the fire service  
 9 provider on the property owner's application for insurance.  
 10 Remaining revenues collected pursuant to this chapter shall be  
 11 distributed to the municipality or special fire control  
 12 district according to the location of the insured property.

13 (2) In the case of multiple peril policies with a  
 14 single premium for both the property and casualty coverages in  
 15 such policies, 70 percent of such premium shall be used as the  
 16 basis for the 1.85-percent tax.

17 (3) This excise tax shall be payable annually on March  
 18 1 of each year after the passage of an ordinance, in the case  
 19 of a municipality, or resolution, in the case of a special  
 20 fire control district, assessing and imposing the tax  
 21 authorized by this section. Installments of taxes shall be  
 22 paid according to the provision of s. 624.5092(2)(a), (b), and  
 23 (c).

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 25 This section also applies to any municipality that has entered  
 26 into an interlocal agreement to provide fire protection  
 27 services to another incorporated municipality, in its  
 28 entirety, for a period of 12 months or more, as provided in s.  
 29 175.041(3), including any municipality consisting of a single  
 30 consolidated government which is made up of a former county  
 31 and one or more municipalities, consolidated pursuant to the

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1 authority in s. 3 or s. 6(e), Art. VIII of the State  
2 Constitution, and to property insurance policies covering  
3 property with respect to the municipality that is providing  
4 fire protection services by interlocal agreement. The excise  
5 tax may be levied on any property within the boundaries of  
6 such other incorporated municipality, or on any property  
7 within the boundaries of the consolidated government,  
8 regardless of whether the properties are located within one or  
9 more separately incorporated areas within the consolidated  
10 government, provided that the properties are being provided  
11 fire protection services by interlocal agreement with the  
12 other consolidated government.

13 Section 3. This act shall take effect October 1, 2005.

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

17 And the title is amended as follows:

18 Delete everything before the enacting clause

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20 and insert:

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A bill to be entitled

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An act relating to firefighters' pensions;

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amending s. 175.041, F.S.; providing that any

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municipality that provides fire protection

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services to another municipality under an

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interlocal agreement is eligible to receive

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premium taxes; authorizing the municipality

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that receives the fire protection services to

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enact an ordinance levying the tax; authorizing

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the Division of Retirement within the

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Department of Management Services to distribute

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1 the premium taxes; amending s. 175.101, F.S.;  
2 authorizing any municipality that has entered  
3 into an interlocal agreement for fire  
4 protection services with another municipality  
5 to impose an excise tax on entities that are  
6 engaged in the business of property insurance;  
7 providing an effective date.

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