

By Senator Campbell

32-1147-05

See HB

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A bill to be entitled
An act relating to the state excise tax on
property insurance premiums; amending s.
175.101, F.S.; authorizing municipalities
providing fire protection in other
municipalities to assess and impose such tax on
premiums of policies on property in such other
municipalities; providing an effective date.

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

Section 1. Subsection (1) of section 175.101, Florida
Statutes, is amended to read:

175.101 State excise tax on property insurance
premiums authorized; procedure.--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:

(1) Each municipality or special fire control district
in this state described and classified in s. 175.041, having a
lawfully established firefighters' pension trust fund or
municipal fund or special fire control district fund, by
whatever name known, providing pension benefits to
firefighters as provided under this chapter, may assess and
impose on every insurance company, corporation, or other
insurer now engaged in or carrying on, or who shall
hereinafter engage in or carry on, the business of property
insurance as shown by the records of the Office of Insurance
Regulation of the Financial Services Commission an excise tax
in addition to any lawful license or excise tax now levied by
each of the municipalities or special fire control districts,

1 respectively, amounting to 1.85 percent of the gross amount of
2 receipts of premiums from policyholders on all premiums
3 collected on property insurance policies covering property
4 within the corporate limits of such municipalities or within
5 the legally defined boundaries of special fire control
6 districts, respectively. Any municipality which provides fire
7 protection to any other incorporated municipality may assess
8 and impose on such insurance companies, corporations, or other
9 insurers the excise tax authorized in this subsection on the
10 gross amount of receipts of premiums from policyholders on all
11 premiums collected on property insurance policies covering
12 property within the corporate limits of such other
13 incorporated municipality. Whenever the boundaries of a
14 special fire control district that has lawfully established a
15 firefighters' pension trust fund encompass a portion of the
16 corporate territory of a municipality that has also lawfully
17 established a firefighters' pension trust fund, that portion
18 of the tax receipts attributable to insurance policies
19 covering property situated both within the municipality and
20 the special fire control district shall be given to the fire
21 service provider. The agent shall identify the fire service
22 provider on the property owner's application for insurance.
23 Remaining revenues collected pursuant to this chapter shall be
24 distributed to the municipality or special fire control
25 district according to the location of the insured property.
26
27 This section also applies to any municipality consisting of a
28 single consolidated government which is made up of a former
29 county and one or more municipalities, consolidated pursuant
30 to the authority in s. 3 or s. 6(e), Art. VIII of the State
31 Constitution, and to property insurance policies covering

1 | property within the boundaries of the consolidated government,
2 | regardless of whether the properties are located within one or
3 | more separately incorporated areas within the consolidated
4 | government, provided the properties are being provided fire
5 | protection services by the consolidated government.

6 | Section 2. This act shall take effect July 1, 2005.
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