

1 provisions shall not apply to the unincorporated areas of any
2 county or counties except with respect to special fire control
3 districts that include unincorporated areas, nor shall the
4 provisions hereof apply to any governmental entity whose
5 firefighters are eligible to participate in the Florida
6 Retirement System.

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

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

25 (c) Any municipality that has entered into an
26 interlocal agreement to provide fire protection services to
27 any other incorporated municipality, in its entirety, for a
28 period of 12 months or more may be eligible to receive the
29 premium taxes reported for such other municipality. In order
30 to be eligible for such premium taxes, the municipality
31 providing the fire services must notify the division that it

1 has entered into an interlocal agreement with another
2 municipality. The municipality receiving the fire services may
3 enact an ordinance levying the tax as provided in s. 175.101.
4 Upon being provided copies of the interlocal agreement and the
5 municipal ordinance levying the tax, the division may
6 distribute any premium taxes reported for the municipality
7 receiving the fire services to the participating municipality
8 providing the fire services as long as the interlocal
9 agreement is in effect.

10 Section 2. Section 175.101, Florida Statutes, is
11 amended to read:

12 175.101 State excise tax on property insurance
13 premiums authorized; procedure.--For any municipality, special
14 fire control district, chapter plan, local law municipality,
15 local law special fire control district, or local law plan
16 under this chapter:

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

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

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

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

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29 This section also applies to any municipality that has entered
30 into an interlocal agreement to provide fire protection
31 services to another incorporated municipality, in its

1 entirety, for a period of 12 months or more, as provided in s.
2 175.041(3), including any municipality consisting of a single
3 consolidated government which is made up of a former county
4 and one or more municipalities, consolidated pursuant to the
5 authority in s. 3 or s. 6(e), Art. VIII of the State
6 Constitution, and to property insurance policies covering
7 property with respect to the municipality that is providing
8 fire protection services by interlocal agreement. The excise
9 tax may be levied on any property within the boundaries of
10 such other incorporated municipality, or on any property
11 within the boundaries of the consolidated government,
12 regardless of whether the properties are located within one or
13 more separately incorporated areas within the consolidated
14 government, provided that the properties are being provided
15 fire protection services by interlocal agreement with the
16 other ~~consolidated~~ government.

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

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19 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
20 COMMITTEE SUBSTITUTE FOR
21 Senate Bill 1624

22 This CS implements several technical revisions to the bill
23 recommended by the Division of Retirement.
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