

Bill No. SB 2032

Barcode 332008

CHAMBER ACTION

Senate

House

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The Committee on Government Efficiency Appropriations
(Atwater) recommended the following amendment:

Senate Amendment (with title amendment)

On page 33, between lines 2 & 3,

insert:

Section 24. Paragraph (b) of subsection (5) of section
624.509, Florida Statutes, is amended to read:

(5) There shall be allowed a credit against the net
tax imposed by this section equal to 15 percent of the amount
paid by the insurer in salaries to employees located or based
within this state and who are covered by the provisions of
chapter 443. For purposes of this subsection:

(b) The term "employees" does not include independent
contractors or any person whose duties require that the person
hold a valid license under the Florida Insurance Code, except
adjusters, managing general agents, and service
representatives, as persons defined in s. 626.015(1), ~~(14)~~,
and~~(16)~~.

Section 25. The intent of the language in section 24

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1 is to clarify that adjusters, managing general agents and
 2 service representatives, as defined in s. 626.015, Florida
 3 Statutes, are considered employees for purposes of the salary
 4 credit provided in s. 626.509, Florida Statutes. The reference
 5 in s. 624.509, Florida Statutes, to s. 626.015, Florida
 6 Statutes, was never intended to reference the definition of a
 7 "Resident."

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

11 And the title is amended as follows:

12 On page 3, line 19, after the semicolon ";"

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14 insert:

15 amending s. 624.509, F.S.; providing that
 16 certain persons shall be considered employees
 17 for purposes of the credit against the
 18 insurance premium tax; providing legislative
 19 intent with respect to the meaning of
 20 "employees" for determining the salary credit
 21 against the insurance premium tax;

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