

By Senator Aronberg

27-1645-07

See HB 769

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A bill to be entitled

An act relating to state excise tax on casualty insurance premiums; amending s. 185.08, F.S.; authorizing certain municipalities to assess and impose the tax to receive certain police protection services; requiring an interlocal agreement; providing agreement requirements; providing for distribution of tax proceeds; providing an effective date.

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

Section 1. Subsection (1) of section 185.08, Florida Statutes, is amended to read:

185.08 State excise tax on casualty insurance premiums authorized; procedure.--For any municipality, chapter plan, local law municipality, or local law plan under this chapter:

(1)(a) Each incorporated municipality in this state described and classified in s. 185.03, as well as each other city or town of this state which on July 31, 1953, had a lawfully established municipal police officers' retirement trust fund or city fund, by whatever name known, providing pension or relief benefits to police officers 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 hereafter engage in or carry on, the business of casualty insurance as shown by 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 said municipalities, respectively, amounting to .85 percent of the gross amount of

1 receipts of premiums from policyholders on all premiums
2 collected on casualty insurance policies covering property
3 within the corporate limits of such municipalities,
4 respectively.

5 **(b) An incorporated municipality that is not otherwise**
6 **eligible to assess and impose the tax authorized in paragraph**
7 **(a) may assess and impose the tax only pursuant to an**
8 **interlocal agreement with another incorporated municipality**
9 **eligible to assess and impose the tax authorized in paragraph**
10 **(a) that agrees to provide police protection services to the**
11 **otherwise ineligible municipality in its entirety and for at**
12 **least 12 months in exchange for receiving the proceeds of the**
13 **tax. The excise tax may be levied on all premiums collected on**
14 **casualty insurance policies covering property located within**
15 **the corporate limits of the municipality receiving the police**
16 **protection services. In order to be eligible to receive such**
17 **premium taxes, the municipality providing the police services**
18 **must notify the division that it has entered into an**
19 **interlocal agreement with another municipality to provide**
20 **police protection services to that municipality. The**
21 **municipality receiving the police services may enact an**
22 **ordinance levying the tax as provided in this section. Upon**
23 **being provided copies of the interlocal agreement and the**
24 **municipal ordinance levying the tax, the division may**
25 **distribute any premium taxes reported for the municipality**
26 **receiving the police services to the participating**
27 **municipality providing the police services as long as the**
28 **interlocal agreement is in effect.**

29 Section 2. This act shall take effect upon becoming a
30 law.

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