



1 governmental entity whose police officers are eligible to  
2 participate in the Florida Retirement System.

3 (b) A municipality that has entered into an interlocal  
4 agreement to provide police protection services to any other  
5 incorporated municipality, in its entirety, for a period of 12  
6 months or more may be eligible to receive the premium taxes  
7 reported for such other municipality. To be eligible for the  
8 premium taxes, the municipality providing the police  
9 protection services must notify the division that it has  
10 entered into an interlocal agreement with another  
11 municipality. The municipality receiving the police protection  
12 services may enact an ordinance levying the tax as provided in  
13 s. 185.08. Upon being provided copies of the interlocal  
14 agreement and the municipal ordinance levying the tax, the  
15 division may distribute any premium taxes reported for the  
16 municipality receiving the police protection services to the  
17 participating municipality providing the police protection  
18 services as long as the interlocal agreement is in effect.

19 Section 2. Section 185.08, Florida Statutes, is  
20 amended to read:

21 185.08 State excise tax on casualty insurance premiums  
22 authorized; procedure.--For any municipality, chapter plan,  
23 local law municipality, or local law plan under this chapter:

24 (1) Each incorporated municipality in this state  
25 described and classified in s. 185.03, as well as each other  
26 city or town of this state which on July 31, 1953, had a  
27 lawfully established municipal police officers' retirement  
28 trust fund or city fund, by whatever name known, providing  
29 pension or relief benefits to police officers as provided  
30 under this chapter, may assess and impose on every insurance  
31 company, corporation, or other insurer now engaged in or

1 carrying on, or who shall hereafter engage in or carry on, the  
2 business of casualty insurance as shown by records of the  
3 Office of Insurance Regulation of the Financial Services  
4 Commission, an excise tax in addition to any lawful license or  
5 excise tax now levied by each of the ~~said~~ municipalities,  
6 respectively, amounting to .85 percent of the gross amount of  
7 receipts of premiums from policyholders on all premiums  
8 collected on casualty insurance policies covering property  
9 within the corporate limits of such municipalities,  
10 respectively.

11 (2) In the case of multiple peril policies with a  
12 single premium for both property and casualty coverages in  
13 such policies, 30 percent of such premium shall be used as the  
14 basis for the .85-percent tax above.

15 (3) The excise tax shall be payable annually March 1  
16 of each year after the passing of an ordinance assessing and  
17 imposing the tax herein authorized. Installments of taxes  
18 shall be paid according to ~~the provisions of s.~~  
19 624.5092(2)(a), (b), and (c).

20  
21 This section also applies to any municipality that has entered  
22 into an interlocal agreement to receive police protection  
23 services from another municipality under s. 185.03. The excise  
24 tax may be levied on all premiums collected on casualty  
25 insurance policies covering property located within the  
26 corporate limits of the municipality receiving the police  
27 protection services, but is available for distribution to the  
28 municipality providing the police protection services.

29 Section 3. This act shall take effect upon becoming a  
30 law.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
Senate Bill 2684

The committee substitute clarifies the authorization for the Division of Retirement in the Department of Management Services to distribute state premium taxes reported for a municipality that is receiving police protection services through an interlocal agreement to the municipality providing those services.