

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative Reagan offered the following:

2

3 **Amendment to Amendment (655285) (with title amendment)**

4 Between lines 177 and 178, insert:

5 Section 4. Subsection (1) of section 175.101, Florida  
6 Statutes, is amended to read:

7 175.101 State excise tax on property insurance premiums  
8 authorized; procedure.--For any municipality, special fire  
9 control district, chapter plan, local law municipality, local  
10 law special fire control district, or local law plan under this  
11 chapter:

12 (1) Each municipality or special fire control district in  
13 this state described and classified in s. 175.041, having a  
14 lawfully established firefighters' pension trust fund or  
15 municipal fund or special fire control district fund, by  
16 whatever name known, providing pension benefits to firefighters  
708121

4/27/2007 8:07:18 AM

Amendment No.

17 as provided under this chapter, may assess and impose on every  
18 insurance company, corporation, or other insurer now engaged in  
19 or carrying on, or who shall hereinafter engage in or carry on,  
20 the business of property insurance as shown by the records of  
21 the Office of Insurance Regulation of the Financial Services  
22 Commission an excise tax in addition to any lawful license or  
23 excise tax now levied by each of the municipalities or special  
24 fire control districts, respectively, amounting to 1.85 percent  
25 of the gross amount of receipts of premiums from policyholders  
26 on all premiums collected on property insurance policies  
27 covering property within the corporate limits of such  
28 municipalities or within the legally defined boundaries of  
29 special fire control districts, respectively. Whenever the  
30 boundaries of a special fire control district that has lawfully  
31 established a firefighters' pension trust fund encompass a  
32 portion of the corporate territory of a municipality that has  
33 also lawfully established a firefighters' pension trust fund,  
34 that portion of the tax receipts attributable to insurance  
35 policies covering property situated both within the municipality  
36 and the special fire control district shall be given to the fire  
37 service provider. For the purpose of this section, the  
38 boundaries of a special fire control district shall be deemed to  
39 include an area that has been annexed until the completion of  
40 the 4-year period provided for in s. 171.093(4), or other  
41 agreed-upon extension, or the termination of an interlocal  
42 agreement executed pursuant to s. 171.093(3). The agent shall  
43 identify the fire service provider on the property owner's  
44 application for insurance. Remaining revenues collected pursuant  
708121

4/27/2007 8:07:18 AM

Amendment No.

45 | to this chapter shall be distributed to the municipality or  
46 | special fire control district according to the location of the  
47 | insured property.

48 |  
49 | This section also applies to any municipality consisting of a  
50 | single consolidated government which is made up of a former  
51 | county and one or more municipalities, consolidated pursuant to  
52 | the authority in s. 3 or s. 6(e), Art. VIII of the State  
53 | Constitution, and to property insurance policies covering  
54 | property within the boundaries of the consolidated government,  
55 | regardless of whether the properties are located within one or  
56 | more separately incorporated areas within the consolidated  
57 | government, provided the properties are being provided fire  
58 | protection services by the consolidated government. This section  
59 | also applies to any municipality, as provided in s.  
60 | 175.041(3)(c), which has entered into an interlocal agreement to  
61 | receive fire protection services from another municipality  
62 | participating under this chapter. The excise tax may be levied  
63 | on all premiums collected on property insurance policies  
64 | covering property located within the corporate limits of the  
65 | municipality receiving the fire protection services, but will be  
66 | available for distribution to the municipality providing the  
67 | fire protection services.

68 |  
69 | ===== T I T L E A M E N D M E N T =====

70 |       Between lines 340 and 341, insert:  
71 | 175.101, F.S.; clarifying boundaries of a special fire control  
72 | district; amending s.

708121  
4/27/2007 8:07:18 AM