

By Senator Aronberg

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1 A bill to be entitled

2 An act relating to state excise tax on casualty insurance
3 premiums; amending s. 185.03, F.S.; providing that a
4 municipality that has entered into an interlocal agreement
5 to provide police protection services to another
6 incorporated municipality, in its entirety, is eligible to
7 receive the premium taxes reported for the other
8 municipality under certain circumstances; authorizing the
9 municipality receiving the police protection services to
10 enact an ordinance levying a tax as provided by law;
11 amending s. 185.08, F.S.; authorizing certain
12 municipalities to assess and impose the tax to receive
13 certain police protection services; providing for
14 distribution of premium tax proceeds; providing an
15 effective date.

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

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19 Section 1. Subsection (2) of section 185.03, Florida
20 Statutes, is amended to read:

21 185.03 Municipal police officers' retirement trust funds;
22 creation; applicability of provisions; participation by public
23 safety officers.--For any municipality, chapter plan, local law
24 municipality, or local law plan under this chapter:

25 (2) (a) ~~The provisions of This chapter applies shall apply~~
26 only to municipalities organized and established under pursuant
27 ~~to~~ the laws of the state, and does ~~said provisions shall not~~
28 apply to the unincorporated areas of any county or counties or
29 ~~nor shall the provisions hereof apply~~ to any governmental entity

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30 whose police officers are eligible to participate in the Florida
31 Retirement System.

32 (b) A municipality that has entered into an interlocal
33 agreement to provide police protection services to any other
34 incorporated municipality, in its entirety, for a period of 12
35 months or more may be eligible to receive the premium taxes
36 reported for such other municipality. To be eligible for the
37 premium taxes, the municipality providing the police protection
38 services must notify the division that it has entered into an
39 interlocal agreement with another municipality. The municipality
40 receiving the police protection services may enact an ordinance
41 levying the tax as provided in s. 185.08. Upon being provided
42 copies of the interlocal agreement and the municipal ordinance
43 levying the tax, the division may distribute any premium taxes
44 reported for the municipality receiving the police protection
45 services to the participating municipality providing the police
46 protection services as long as the interlocal agreement is in
47 effect.

48 Section 2. Section 185.08, Florida Statutes, is amended to
49 read:

50 185.08 State excise tax on casualty insurance premiums
51 authorized; procedure.--For any municipality, chapter plan, local
52 law municipality, or local law plan under this chapter:

53 (1) Each incorporated municipality in this state described
54 and classified in s. 185.03, as well as each other city or town
55 of this state which on July 31, 1953, had a lawfully established
56 municipal police officers' retirement trust fund or city fund, by
57 whatever name known, providing pension or relief benefits to
58 police officers as provided under this chapter, may assess and

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59 | impose on every insurance company, corporation, or other insurer
60 | now engaged in or carrying on, or who shall hereafter engage in
61 | or carry on, the business of casualty insurance as shown by
62 | records of the Office of Insurance Regulation of the Financial
63 | Services Commission, an excise tax in addition to any lawful
64 | license or excise tax now levied by each of the ~~said~~
65 | municipalities, respectively, amounting to .85 percent of the
66 | gross amount of receipts of premiums from policyholders on all
67 | premiums collected on casualty insurance policies covering
68 | property within the corporate limits of such municipalities,
69 | respectively.

70 | (2) In the case of multiple peril policies with a single
71 | premium for both property and casualty coverages in such
72 | policies, 30 percent of such premium shall be used as the basis
73 | for the .85-percent tax above.

74 | (3) The excise tax shall be payable annually March 1 of
75 | each year after the passing of an ordinance assessing and
76 | imposing the tax herein authorized. Installments of taxes shall
77 | be paid according to ~~the provisions of~~ s. 624.5092(2) (a), (b),
78 | and (c).

79 |
80 | This section also applies to any municipality that has entered
81 | into an interlocal agreement to receive police protection
82 | services from another municipality under s. 185.03. The excise
83 | tax may be levied on all premiums collected on casualty insurance
84 | policies covering property located within the corporate limits of
85 | the municipality receiving the police protection services, but is
86 | available for distribution to the municipality providing the
87 | police protection services.

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