

By the Committee on Community Affairs; and Senators Wise and Gibson

578-01847-12

2012698c1

1 A bill to be entitled  
2 An act relating to public retirement plans; amending  
3 ss. 185.03 and 185.08, F.S.; specifying applicability  
4 of ch. 185, F.S., to certain consolidated governments;  
5 providing that a consolidated government that has  
6 entered into an interlocal agreement to provide police  
7 protection services to a municipality within its  
8 boundaries is eligible to receive the premium taxes  
9 reported for the municipality under certain  
10 circumstances; authorizing the municipality receiving  
11 the police protection services to enact an ordinance  
12 levying the tax as provided by law; providing an  
13 effective date.

14  
15 Be It Enacted by the Legislature of the State of Florida:

16  
17 Section 1. Subsection (2) of section 185.03, Florida  
18 Statutes, is amended to read:

19 185.03 Municipal police officers' retirement trust funds;  
20 creation; applicability of provisions; participation by public  
21 safety officers.—For any municipality, chapter plan, local law  
22 municipality, or local law plan under this chapter:

23 (2) (a) ~~The provisions of~~ This chapter applies ~~shall apply~~  
24 only to municipalities organized and established pursuant to the  
25 laws of the state, and does said provisions shall not apply to  
26 the unincorporated areas of any county or counties or ~~nor shall~~  
27 ~~the provisions hereof apply~~ to any governmental entity whose  
28 police officers are eligible to participate in the Florida  
29 Retirement System.

578-01847-12

2012698c1

30       (b) With respect to the distribution of premium taxes, a  
31 single consolidated government consisting of a former county and  
32 one or more municipalities, consolidated pursuant to s. 3 or s.  
33 6(e), Art. VIII of the State Constitution, is also eligible to  
34 participate under this chapter. The consolidated government  
35 shall notify the division when it has entered into an interlocal  
36 agreement to provide police services to a municipality within  
37 its boundaries. The municipality may enact an ordinance levying  
38 the tax as provided in s. 185.08. Upon being provided copies of  
39 the interlocal agreement and the municipal ordinance levying the  
40 tax, the division may distribute any premium taxes reported for  
41 the municipality to the consolidated government as long as the  
42 interlocal agreement is in effect.

43       Section 2. Subsection (1) of section 185.08, Florida  
44 Statutes, is amended to read:

45       185.08 State excise tax on casualty insurance premiums  
46 authorized; procedure.—For any municipality, chapter plan, local  
47 law municipality, or local law plan under this chapter:

48       (1)(a) Each incorporated municipality in this state  
49 described and classified in s. 185.03, as well as each other  
50 city or town of this state which on July 31, 1953, had a  
51 lawfully established municipal police officers' retirement trust  
52 fund or city fund, by whatever name known, providing pension or  
53 relief benefits to police officers as provided under this  
54 chapter, may assess and impose on every insurance company,  
55 corporation, or other insurer now engaged in or carrying on, or  
56 who shall hereafter engage in or carry on, the business of  
57 casualty insurance as shown by records of the Office of  
58 Insurance Regulation of the Financial Services Commission, an

578-01847-12

2012698c1

59 excise tax in addition to any lawful license or excise tax now  
60 levied by each of the ~~said~~ municipalities, respectively,  
61 amounting to .85 percent of the gross amount of receipts of  
62 premiums from policyholders on all premiums collected on  
63 casualty insurance policies covering property within the  
64 corporate limits of such municipalities, respectively.

65 (b) With respect to the distribution of premium taxes, a  
66 single consolidated government consisting of a former county and  
67 one or more municipalities, consolidated pursuant to s. 3 or s.  
68 6(e), Art. VIII of the State Constitution, is also eligible to  
69 participate under this chapter. The consolidated government  
70 shall notify the division when it has entered into an interlocal  
71 agreement to provide police services to a municipality within  
72 its boundaries. The municipality may enact an ordinance levying  
73 the tax as provided in this section. Upon being provided copies  
74 of the interlocal agreement and the municipal ordinance levying  
75 the tax, the division may distribute any premium taxes reported  
76 for the municipality to the consolidated government as long as  
77 the interlocal agreement is in effect.

78 Section 3. This act shall take effect July 1, 2012.