

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; including certain  
 13          consolidated governments under provisions authorizing  
 14          imposition of a state excise tax on casualty insurance  
 15          premiums covering certain property; providing an  
 16          effective date.

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

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

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

26           (2) (a) ~~The provisions of This chapter applies shall apply~~  
 27   only to municipalities organized and established pursuant to the  
 28   laws of the state, and does ~~said provisions shall~~ not apply to

29 | the unincorporated areas of a any county or counties ~~nor shall~~  
 30 | ~~the provisions hereof apply~~ to any governmental entity whose  
 31 | police officers are eligible to participate in the Florida  
 32 | Retirement System.

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

46 |       Section 2. Subsection (1) of section 185.08, Florida  
 47 | Statutes, is amended to read:

48 |       185.08 State excise tax on casualty insurance premiums  
 49 | authorized; procedure.—For any municipality, chapter plan, local  
 50 | law municipality, or local law plan under this chapter:

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

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

68 |       (b) This section applies to a municipality consisting of a  
69 | single consolidated government consisting of a former county and  
70 | one or more municipalities, consolidated pursuant to s. 3 or s.  
71 | 6(e), Art. VIII of the State Constitution, and to casualty  
72 | insurance policies covering property within the boundaries of  
73 | the consolidated government, regardless of whether the  
74 | properties are located within one or more separately  
75 | incorporated areas within the consolidated government, and  
76 | provided the properties are being provided with police  
77 | protection services by the consolidated government.

78 |       Section 3. This act shall take effect July 1, 2013.