

By Senator Bean

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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 the
4 applicability of ch. 185, F.S., to certain
5 consolidated governments; providing that a
6 consolidated government that has entered into an
7 interlocal agreement to provide police protection
8 services to a municipality within its boundaries is
9 eligible to receive the premium taxes reported for the
10 municipality under certain circumstances; authorizing
11 the municipality receiving the police protection
12 services to enact an ordinance levying the tax as
13 provided by law; including certain consolidated
14 governments under provisions authorizing imposition of
15 a state excise tax on casualty insurance premiums
16 covering certain property; providing an effective
17 date.

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

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

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

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

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

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

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

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

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

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

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

79 Section 3. This act shall take effect July 1, 2014.