

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Government Operations
2 Subcommittee

3 Representative Eagle offered the following:

Amendment

6 Remove lines 75-167 and insert:
7 services, or a county on behalf of the municipal services taxing
8 unit receiving the fire services, may enact an ordinance levying
9 the tax as provided in s. 175.101. Upon being provided copies of
10 the interlocal agreement and the ~~municipal~~ ordinance levying the
11 tax, the division may distribute any premium taxes reported for
12 the municipality or municipal services taxing unit receiving the
13 fire services to the participating municipality providing the
14 fire services as long as the interlocal agreement is in effect.

15 Section 2. Subsections (1) and (3) of section 175.101,
16 Florida Statutes, are amended to read:

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17 175.101 State excise tax on property insurance premiums
18 authorized; procedure.—For any municipality, special fire
19 control district, chapter plan, local law municipality, local
20 law special fire control district, or local law plan under this
21 chapter:

22 (1) Each municipality, municipal services taxing unit, or
23 special fire control district in this state described and
24 classified in s. 175.041, having a lawfully established
25 firefighters' pension trust fund or municipal fund or special
26 fire control district fund, by whatever name known, providing
27 pension benefits to firefighters as provided under this chapter,
28 or receiving fire protection services from a municipality
29 participating under this chapter, may assess and impose on every
30 insurance company, corporation, or other insurer now engaged in
31 or carrying on, or who shall hereinafter engage in or carry on,
32 the business of property insurance as shown by the records of
33 the Office of Insurance Regulation of the Financial Services
34 Commission, an excise tax in addition to any lawful license or
35 excise tax now levied by each of the municipalities, municipal
36 services taxing units, or special fire control districts,
37 respectively, amounting to 1.85 percent of the gross amount of
38 receipts of premiums from policyholders on all premiums
39 collected on property insurance policies covering property
40 within the corporate limits of such municipalities or within the
41 legally defined boundaries of municipal services taxing units or
42 special fire control districts, respectively. Whenever the

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43 boundaries of a special fire control district that has lawfully
44 established a firefighters' pension trust fund encompass a
45 portion of the corporate territory of a municipality that has
46 also lawfully established a firefighters' pension trust fund, or
47 a municipal services taxing unit receiving fire protection
48 services from a municipality participating under this chapter,
49 that portion of the tax receipts attributable to insurance
50 policies covering property situated both within the municipality
51 or municipal services taxing unit, and the special fire control
52 district shall be given to the fire service provider. For the
53 purpose of this section, the boundaries of a special fire
54 control district include an area that has been annexed until the
55 completion of the 4-year period provided for in s. 171.093(4),
56 or other agreed-upon extension, or if a special fire control
57 district is providing services under an interlocal agreement
58 executed in accordance with s. 171.093(3). The agent shall
59 identify the fire service provider on the property owner's
60 application for insurance. Remaining revenues collected pursuant
61 to this chapter shall be distributed to the municipality or
62 special fire control district according to the location of the
63 insured property.

64 (3) This excise tax shall be payable annually on March 1
65 of each year after the passage of an ordinance, in the case of a
66 municipality or municipal services taxing unit, or resolution,
67 in the case of a special fire control district, assessing and
68 imposing the tax authorized by this section. Installments of

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69 taxes shall be paid according to the provision of s.

70 624.5092(2)(a), (b), and (c).

71

72 This section also applies to any municipality consisting of a
73 single consolidated government which is made up of a former
74 county and one or more municipalities, consolidated pursuant to
75 the authority in s. 3 or s. 6(e), Art. VIII of the State
76 Constitution, and to property insurance policies covering
77 property within the boundaries of the consolidated government,
78 regardless of whether the properties are located within one or
79 more separately incorporated areas within the consolidated
80 government, provided the properties are being provided fire
81 protection services by the consolidated government. This section
82 also applies to any municipality, as provided in s.
83 175.041(3)(c), which has entered into an interlocal agreement to
84 receive fire protection services from another municipality
85 participating under this chapter. The excise tax may be levied
86 on all premiums collected on property insurance policies
87 covering property located within the corporate limits of the
88 municipality receiving the fire protection services, but will be
89 available for distribution to the municipality providing the
90 fire protection services.

91 Section 3. Section 175.111, Florida Statutes, is amended
92 to read:

93 175.111 Certified copy of ordinance or resolution filed;
94 insurance companies' annual report of premiums; duplicate files;

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 105 (2015)

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95 | book of accounts.—For any municipality, municipal services
96 | taxing unit, special fire control district, chapter plan, local
97 | law municipality, local law special fire control district, or
98 | local law plan under this chapter, whenever any municipality, or
99 | any county on behalf of a municipal services taxing unit, passes
100 | an ordinance or whenever any special fire control