

By Senator Richter

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1 A bill to be entitled
2 An act relating to firefighter and municipal police
3 pensions; amending ss. 175.351 and 185.35, F.S.;
4 providing that placement of premium tax income into a
5 separate supplemental plan is subject to approval by a
6 municipality or special fire control district;
7 authorizing the use of premium tax revenues to provide
8 benefits through a defined benefit or defined
9 contribution retirement plan; specifying the
10 applicability of part II of ch. 447, F.S.; declaring
11 an important state interest; providing an effective
12 date.

13
14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Subsections (1) and (2) of section 175.351,
17 Florida Statutes, are amended to read:

18 175.351 Municipalities and special fire control districts
19 having their own pension plans for firefighters.—For any
20 municipality, special fire control district, local law
21 municipality, local law special fire control district, or local
22 law plan under this chapter, in order for municipalities and
23 special fire control districts with their own pension plans for
24 firefighters, or for firefighters and police officers if
25 included, to participate in the distribution of the tax fund
26 established pursuant to s. 175.101, local law plans must meet
27 the minimum benefits and minimum standards set forth in this
28 chapter.

29 (1) If a municipality has a pension plan for firefighters,

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30 or a pension plan for firefighters and police officers if
31 included, which in the opinion of the division meets the minimum
32 benefits and minimum standards set forth in this chapter, the
33 board of trustees of the pension plan, as approved by a majority
34 of firefighters of the municipality, may:

35 (a) Place the income from the premium tax in s. 175.101 in
36 such pension plan for the sole and exclusive use of its
37 firefighters, or for firefighters and police officers if
38 included, where it shall become an integral part of that pension
39 plan and shall be used to pay extra benefits to the firefighters
40 included in that pension plan; or

41 (b) Subject to the approval of the municipality or special
42 fire control district, place the income from the premium tax in
43 s. 175.101 in a separate supplemental plan to pay extra benefits
44 to firefighters, or to firefighters and police officers if
45 included, participating in such separate supplemental plan.

46 (2) The premium tax provided by this chapter shall in all
47 cases be used in its entirety to provide extra benefits to
48 firefighters, or to firefighters and police officers if
49 included. Premium tax revenues may be used to provide benefits
50 in a defined benefit or a defined contribution retirement plan.
51 Retirement benefits, employee contributions, and the use of
52 premium tax revenues provided pursuant to this chapter are
53 subject to the collective bargaining procedures set forth in
54 part II of chapter 447, if the participating firefighters and
55 police officers are members of a bargaining unit represented by
56 an employee organization. However, local law plans in effect on
57 October 1, 1998, must comply with the minimum benefit provisions
58 of this chapter only to the extent that additional premium tax

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59 revenues become available to incrementally fund the cost of such
60 compliance as provided in s. 175.162(2)(a). If a plan is in
61 compliance with such minimum benefit provisions, as subsequent
62 additional premium tax revenues become available, they must be
63 used to provide extra benefits. Local law plans created by
64 special act before May 27, 1939, are deemed to comply with this
65 chapter. For the purpose of this chapter, the term:

66 (a) "Additional premium tax revenues" means revenues
67 received by a municipality or special fire control district
68 pursuant to s. 175.121 which exceed that amount received for
69 calendar year 1997.

70 (b) "Extra benefits" means benefits in addition to or
71 greater than those provided to general employees of the
72 municipality and in addition to those in existence for
73 firefighters on March 12, 1999.

74 Section 2. Subsections (1) and (2) of section 185.35,
75 Florida Statutes, are amended to read:

76 185.35 Municipalities having their own pension plans for
77 police officers.—For any municipality, chapter plan, local law
78 municipality, or local law plan under this chapter, in order for
79 municipalities with their own pension plans for police officers,
80 or for police officers and firefighters if included, to
81 participate in the distribution of the tax fund established
82 pursuant to s. 185.08, local law plans must meet the minimum
83 benefits and minimum standards set forth in this chapter:

84 (1) If a municipality has a pension plan for police
85 officers, or for police officers and firefighters if included,
86 which, in the opinion of the division, meets the minimum
87 benefits and minimum standards set forth in this chapter, the

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88 board of trustees of the pension plan, as approved by a majority
89 of police officers of the municipality, may:

90 (a) Place the income from the premium tax in s. 185.08 in
91 such pension plan for the sole and exclusive use of its police
92 officers, or its police officers and firefighters if included,
93 where it shall become an integral part of that pension plan and
94 shall be used to pay extra benefits to the police officers
95 included in that pension plan; or

96 (b) Subject to the approval of the municipality, ~~may~~ place
97 the income from the premium tax in s. 185.08 in a separate
98 supplemental plan to pay extra benefits to the police officers,
99 or police officers and firefighters if included, participating
100 in such separate supplemental plan.

101 (2) The premium tax provided by this chapter shall in all
102 cases be used in its entirety to provide extra benefits to
103 police officers, or to police officers and firefighters if
104 included. Premium tax revenues may be used to provide benefits
105 in a defined benefit or a defined contribution retirement plan.
106 Retirement benefits, employee contributions, and the use of
107 premium tax revenues provided pursuant to this chapter are
108 subject to the collective bargaining procedures set forth in
109 part II of chapter 447, if the participating police officers and
110 firefighters are members of a bargaining unit represented by an
111 employee organization. However, local law plans in effect on
112 October 1, 1998, must comply with the minimum benefit provisions
113 of this chapter only to the extent that additional premium tax
114 revenues become available to incrementally fund the cost of such
115 compliance as provided in s. 185.16(2). If a plan is in
116 compliance with such minimum benefit provisions, as subsequent

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117 additional tax revenues become available, they shall be used to
118 provide extra benefits. Local law plans created by special act
119 before May 27, 1939, shall be deemed to comply with this
120 chapter. For the purpose of this chapter, the term:

121 (a) "Additional premium tax revenues" means revenues
122 received by a municipality pursuant to s. 185.10 which exceed
123 the amount received for calendar year 1997.

124 (b) "Extra benefits" means benefits in addition to or
125 greater than those provided to general employees of the
126 municipality and in addition to those in existence for police
127 officers on March 12, 1999.

128 Section 3. The Legislature finds that a proper and
129 legitimate state purpose is served when employees and retirees
130 of this state and its political subdivisions, and the
131 dependents, survivors, and beneficiaries of such employees and
132 retirees, are extended the basic protections afforded by
133 governmental retirement systems that provide fair and adequate
134 benefits and that are managed, administered, and funded in an
135 actuarially sound manner as required under s. 14, Article X of
136 the State Constitution and part VII of chapter 112, Florida
137 Statutes. Therefore, the Legislature determines and declares
138 that this act fulfills an important state interest.

139 Section 4. This act shall take effect October 1, 2015.