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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/03/2015	.	
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The Committee on Community Affairs (Bradley) recommended the following:

Senate Amendment

Delete lines 74 - 167
and insert:
services taxing unit. The municipality receiving the fire
services, or a county on behalf of the municipal services taxing
unit receiving the fire services, may enact an ordinance levying
the tax as provided in s. 175.101. Upon being provided copies of
the interlocal agreement and the ~~municipal~~ ordinance levying the
tax, the division may distribute any premium taxes reported for



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11 the municipality or municipal services taxing unit receiving the
12 fire services to the participating municipality providing the
13 fire services as long as the interlocal agreement is in effect.

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

16 175.101 State excise tax on property insurance premiums
17 authorized; procedure.—For any municipality, special fire
18 control district, chapter plan, local law municipality, local
19 law special fire control district, or local law plan under this
20 chapter:

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



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

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



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69 624.5092(2)(a), (b), and (c).

70

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

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

92 175.111 Certified copy of ordinance or resolution filed;
93 insurance companies' annual report of premiums; duplicate files;
94 book of accounts.—For any municipality, municipal services
95 taxing unit, special fire control district, chapter plan, local
96 law municipality, local law special fire control district, or
97 local law plan under this chapter, whenever any municipality, or



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98 any county on behalf of a municipal services taxing unit, passes
99 an ordinance or whenever any special fire control