

1 A bill to be entitled
2 An act relating to intergovernmental programs;
3 amending s. 175.041, F.S.; revising applicability of
4 the Firefighters' Pension Trust Fund; authorizing a
5 municipality or special fire control district that
6 provides fire protection services to a municipal
7 services taxing unit under an interlocal agreement to
8 receive property insurance premium taxes; authorizing
9 a county to enact an ordinance levying a tax on behalf
10 of a municipal services taxing unit receiving fire
11 protection services; amending s. 175.101, F.S.;
12 authorizing a county on behalf of a municipal services
13 taxing unit that enters into an interlocal agreement
14 for fire protection services with a municipality to
15 assess and impose an excise tax on property insurance
16 premiums; amending s. 175.111, F.S.; requiring a
17 county on behalf of a municipal services taxing unit
18 to provide the Division of Retirement of the
19 Department of Management Services with a certified
20 copy of an ordinance assessing and imposing certain
21 taxes; amending s. 175.411, F.S.; authorizing a county
22 on behalf of a municipal services taxing unit to
23 revoke its participation and cease to receive property
24 insurance premium taxes under certain conditions;
25 amending s. 191.006, F.S.; providing that an

26 independent special fire control district has, and
 27 that the board of such district may exercise by
 28 majority vote, specified powers; providing an
 29 effective date.

30

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

32

33 Section 1. Subsection (3) of section 175.041, Florida
 34 Statutes, is amended to read:

35 175.041 Firefighters' Pension Trust Fund created;
 36 applicability of provisions.—For any municipality, special fire
 37 control district, chapter plan, local law municipality, local
 38 law special fire control district, or local law plan under this
 39 chapter:

40 (3) ~~The provisions of~~ This chapter applies ~~shall apply~~
 41 only to municipalities organized and established pursuant to the
 42 laws of the state and to special fire control districts. This
 43 chapter does, ~~and said provisions shall~~ not apply to the
 44 unincorporated areas of any county or counties except with
 45 respect to municipal services taxing units established in
 46 unincorporated areas that are receiving fire protection service
 47 from a municipality or a special fire control district and
 48 special fire control districts that include unincorporated
 49 areas. This chapter also does not, ~~nor shall the provisions~~
 50 ~~hereof~~ apply to any governmental entity whose firefighters are

51 eligible to participate in the Florida Retirement System.

52 (a) Special fire control districts that include, or
53 consist exclusively of, unincorporated areas of one or more
54 counties may levy and impose the tax and participate in the
55 retirement programs enabled by this chapter.

56 (b) With respect to the distribution of premium taxes, a
57 single consolidated government consisting of a former county and
58 one or more municipalities, consolidated pursuant to s. 3 or s.
59 6(e), Art. VIII of the State Constitution, is also eligible to
60 participate under this chapter. The consolidated government
61 shall notify the division when it has entered into an interlocal
62 agreement to provide fire services to a municipality within its
63 boundaries. The municipality may enact an ordinance levying the
64 tax as provided in s. 175.101. Upon being provided copies of the
65 interlocal agreement and the municipal ordinance levying the
66 tax, the division may distribute any premium taxes reported for
67 the municipality to the consolidated government as long as the
68 interlocal agreement is in effect.

69 (c) Any municipality or special fire control district that
70 has entered into an interlocal agreement to provide fire
71 protection services to any other incorporated municipality or to
72 a municipal services taxing unit in an unincorporated area, in
73 its entirety, for a period of 12 months or more may be eligible
74 to receive the premium taxes reported for such other
75 municipality or municipal services taxing unit. In order to be

76 | eligible for such premium taxes, the municipality or special
77 | fire control district providing the fire services must notify
78 | the division that it has entered into an interlocal agreement
79 | with another municipality or a county on behalf of a municipal
80 | services taxing unit. The municipality receiving the fire
81 | services, or a county on behalf of the municipal services taxing
82 | unit receiving the fire services, may enact an ordinance levying
83 | the tax as provided in s. 175.101. Upon being provided copies of
84 | the interlocal agreement and the municipal ordinance levying the
85 | tax, the division may distribute any premium taxes reported for
86 | the municipality or municipal services taxing unit receiving the
87 | fire services to the participating municipality or special fire
88 | control district providing the fire services as long as the
89 | interlocal agreement is in effect.

90 | Section 2. Section 175.101, Florida Statutes, is amended
91 | to read:

92 | 175.101 State excise tax on property insurance premiums
93 | authorized; procedure.—For any municipality, special fire
94 | control district, chapter plan, local law municipality, local
95 | law special fire control district, or local law plan under this
96 | chapter:

97 | (1) Each municipality or special fire control district in
98 | this state described and classified in s. 175.041, having a
99 | lawfully established firefighters' pension trust fund or
100 | municipal fund or special fire control district fund, by

101 whatever name known, providing pension benefits to firefighters
102 as provided under this chapter, or a county on behalf of the
103 municipal services taxing unit receiving fire protection
104 services from a municipality or a special fire control district,
105 may assess and impose on every insurance company, corporation,
106 or other insurer now engaged in or carrying on, or who shall
107 hereinafter engage in or carry on, the business of property
108 insurance as shown by the records of the Office of Insurance
109 Regulation of the Financial Services Commission, an excise tax
110 in addition to any lawful license or excise tax now levied by
111 each of the municipalities, municipal services taxing units, or
112 special fire control districts, respectively, amounting to 1.85
113 percent of the gross amount of receipts of premiums from
114 policyholders on all premiums collected on property insurance
115 policies covering property within the corporate limits of such
116 municipalities or within the legally defined boundaries of
117 municipal services taxing units or special fire control
118 districts, respectively. Whenever the boundaries of a special
119 fire control district that has lawfully established a
120 firefighters' pension trust fund encompass a portion of the
121 corporate territory of a municipality that has also lawfully
122 established a firefighters' pension trust fund or a municipal
123 services taxing unit receiving fire protection services from a
124 municipality participating under this chapter, that portion of
125 the tax receipts attributable to insurance policies covering

126 | property situated both within the municipality or municipal
 127 | services taxing unit and the special fire control district shall
 128 | be given to the fire service provider. For the purpose of this
 129 | section, the boundaries of a special fire control district
 130 | include an area that has been annexed until the completion of
 131 | the 4-year period provided for in s. 171.093(4), or other
 132 | agreed-upon extension, or if a special fire control district is
 133 | providing services under an interlocal agreement executed in
 134 | accordance with s. 171.093(3). The agent shall identify the fire
 135 | service provider on the property owner's application for
 136 | insurance. Remaining revenues collected pursuant to this chapter
 137 | shall be distributed to the municipality or special fire control
 138 | district according to the location of the insured property.

139 | (2) In the case of multiple peril policies with a single
 140 | premium for both the property and casualty coverages in such
 141 | policies, 70 percent of such premium shall be used as the basis
 142 | for the 1.85-percent tax.

143 | (3) This excise tax shall be payable annually on March 1
 144 | of each year after the passage of an ordinance, in the case of a
 145 | municipality or municipal services taxing unit, or a resolution,
 146 | in the case of a special fire control district, assessing and
 147 | imposing the tax authorized by this section. Installments of
 148 | taxes shall be paid according to the provision of s.
 149 | 624.5092(2)(a), (b), and (c).

150 |

151 This section also applies to any municipality consisting of a
152 single consolidated government which is made up of a former
153 county and one or more municipalities, consolidated pursuant to
154 the authority in s. 3 or s. 6(e), Art. VIII of the State
155 Constitution, and to property insurance policies covering
156 property within the boundaries of the consolidated government,
157 regardless of whether the properties are located within one or
158 more separately incorporated areas within the consolidated
159 government, provided the properties are being provided fire
160 protection services by the consolidated government. This section
161 also applies to any municipality or municipal services taxing
162 unit, as provided in s. 175.041(3)(c), which has entered into an
163 interlocal agreement to receive fire protection services from
164 another municipality or a special fire control district
165 participating under this chapter. The excise tax may be levied
166 on all premiums collected on property insurance policies
167 covering property located within the corporate limits of the
168 municipality or the legally defined boundaries of the municipal
169 services taxing unit receiving the fire protection services, but
170 will be available for distribution to the municipality or
171 special fire control district providing the fire protection
172 services.

173 Section 3. Section 175.111, Florida Statutes, is amended
174 to read:

175 175.111 Certified copy of ordinance or resolution filed;

176 insurance companies' annual report of premiums; duplicate files;
 177 book of accounts.—For any municipality, special fire control
 178 district, chapter plan, local law municipality, local law
 179 special fire control district, or local law plan under this
 180 chapter, whenever any municipality passes an ordinance or
 181 whenever any special fire control district passes a resolution
 182 establishing a chapter plan or local law plan assessing and
 183 imposing the taxes authorized in s. 175.101, or any county on
 184 behalf of a municipal services taxing unit passes an ordinance
 185 imposing the taxes authorized in s. 175.101, a certified copy of
 186 such ordinance or resolution shall be deposited with the
 187 division. Thereafter every insurance company, association,
 188 corporation, or other insurer carrying on the business of
 189 property insurance on real or personal property, on or before
 190 the succeeding March 1 after date of the passage of the
 191 ordinance or resolution, shall report fully in writing and under
 192 oath to the division and the Department of Revenue a just and
 193 true account of all premiums by such insurer received for
 194 property insurance policies covering or insuring any real or
 195 personal property located within the corporate limits of each
 196 such municipality or within the legally defined boundaries of
 197 such municipal services taxing unit or special fire control
 198 district during the period of time elapsing between the date of
 199 the passage of the ordinance or resolution and the end of the
 200 calendar year. The report shall include the code designation as

201 prescribed by the division for each piece of insured property,
202 real or personal, located within the corporate limits of each
203 municipality and within the legally defined boundaries of each
204 special fire control district and municipal services taxing
205 unit. The aforesaid insurer shall annually thereafter, on March
206 1, file with the Department of Revenue a similar report covering
207 the preceding year's premium receipts, and every such insurer at
208 the same time of making such reports shall pay to the Department
209 of Revenue the amount of the tax hereinbefore mentioned. Every
210 insurer engaged in carrying on such insurance business in the
211 state shall keep accurate books of accounts of all such business
212 done by it within the corporate limits of each such municipality
213 and within the legally defined boundaries of each such special
214 fire control district and municipal services taxing unit, and in
215 such manner as to be able to comply with the provisions of this
216 chapter. Based on the insurers' reports of premium receipts, the
217 division shall prepare a consolidated premium report and shall
218 furnish to any municipality, municipal services taxing unit, or
219 special fire control district requesting the same a copy of the
220 relevant section of that report.

221 Section 4. Section 175.411, Florida Statutes, is amended
222 to read

223 175.411 Optional participation.—A municipality, a county
224 on behalf of a municipal services taxing unit, or a special fire
225 control district may revoke its participation under this chapter

226 | by rescinding the legislative act, ordinance, or resolution
 227 | which assesses and imposes the taxes authorized in s. 175.101,
 228 | and by furnishing a certified copy of such legislative act,
 229 | ordinance, or resolution to the division. Thereafter, the
 230 | municipality or special fire control district shall be
 231 | prohibited from participating under this chapter, and shall not
 232 | be eligible for future premium tax moneys. Premium tax moneys
 233 | previously received shall continue to be used for the sole and
 234 | exclusive benefit of firefighters, or firefighters and police
 235 | officers where included, and no amendment, legislative act,
 236 | ordinance, or resolution shall be adopted which shall have the
 237 | effect of reducing the then-vested accrued benefits of the
 238 | firefighters, retirees, or their beneficiaries. The municipality
 239 | or special fire control district shall continue to furnish an
 240 | annual report to the division as provided in s. 175.261. If the
 241 | municipality or special fire control district subsequently
 242 | terminates the defined benefit plan, they shall do so in
 243 | compliance with the provisions of s. 175.361.

244 | Section 5. Subsection (13) of section 191.006, Florida
 245 | Statutes, is amended to read

246 | 191.006 General powers.—The district shall have, and the
 247 | board may exercise by majority vote, the following powers:

248 | (13) To cooperate or contract with other persons or
 249 | entities, including other governmental agencies, as necessary,
 250 | convenient, incidental, or proper in connection with providing

251 effective mutual aid and furthering any power, duty, or purpose
252 authorized by this act. The district has, and the board may
253 exercise, all powers and duties provided in s. 163.01, chapter
254 189, and this chapter, including such powers within or without
255 the district's boundary, in cooperation with another
256 governmental agency when such agency shares such powers in
257 common with the district.

258 Section 6. This act shall take effect July 1, 2020.