



262866

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/17/2020	.	
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The Committee on Governmental Oversight and Accountability
(Brandes) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

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



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11 chapter:

12 (3) ~~The provisions of~~ This chapter applies ~~shall apply~~ only
13 to municipalities organized and established pursuant to the laws
14 of the state and to special fire control districts. This chapter
15 does, ~~and said provisions shall~~ not apply to the unincorporated
16 areas of any county or counties except with respect to municipal
17 services taxing units established in unincorporated areas that
18 are receiving fire protection service from a municipality or a
19 special fire control district and special fire control districts
20 that include unincorporated areas. This chapter also does not,
21 ~~nor shall the provisions hereof~~ apply to any governmental entity
22 whose firefighters are eligible to participate in the Florida
23 Retirement System.

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

28 (b) With respect to the distribution of premium taxes, a
29 single consolidated government consisting of a former county and
30 one or more municipalities, consolidated pursuant to s. 3 or s.
31 6(e), Art. VIII of the State Constitution, is also eligible to
32 participate under this chapter. The consolidated government
33 shall notify the division when it has entered into an interlocal
34 agreement to provide fire services to a municipality within its
35 boundaries. The municipality may enact an ordinance levying the
36 tax as provided in s. 175.101. Upon being provided copies of the
37 interlocal agreement and the municipal ordinance levying the
38 tax, the division may distribute any premium taxes reported for
39 the municipality to the consolidated government as long as the



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40 interlocal agreement is in effect.

41 (c) Any municipality or special fire control district that
42 has entered into an interlocal agreement to provide fire
43 protection services to any other incorporated municipality or to
44 a municipal services taxing unit in an unincorporated area, in
45 its entirety, for a period of 12 months or more may be eligible
46 to receive the premium taxes reported for such other
47 municipality or municipal services taxing unit. In order to be
48 eligible for such premium taxes, the municipality or special
49 fire control district providing the fire services must notify
50 the division that it has entered into an interlocal agreement
51 with another municipality or a county on behalf of a municipal
52 services taxing unit. The municipality receiving the fire
53 services, or a county on behalf of the municipal services taxing
54 unit receiving the fire services, may enact an ordinance levying
55 the tax as provided in s. 175.101. Upon being provided copies of
56 the interlocal agreement and the municipal ordinance levying the
57 tax, the division may distribute any premium taxes reported for
58 the municipality or municipal services taxing unit receiving the
59 fire services to the participating municipality or special fire
60 control district providing the fire services as long as the
61 interlocal agreement is in effect.

62 Section 2. Section 175.101, Florida Statutes, is amended to
63 read:

64 175.101 State excise tax on property insurance premiums
65 authorized; procedure.—For any municipality, special fire
66 control district, chapter plan, local law municipality, local
67 law special fire control district, or local law plan under this
68 chapter:



69 (1) Each municipality or special fire control district in
70 this state described and classified in s. 175.041, having a
71 lawfully established firefighters' pension trust fund or
72 municipal fund or special fire control district fund, by
73 whatever name known, providing pension benefits to firefighters
74 as provided under this chapter, or a county on behalf of the
75 municipal services taxing unit receiving fire protection
76 services from a municipality or a special fire control district,
77 may assess and impose on every insurance company, corporation,
78 or other insurer now engaged in or carrying on, or who shall
79 hereinafter engage in or carry on, the business of property
80 insurance as shown by the records of the Office of Insurance
81 Regulation of the Financial Services Commission, an excise tax
82 in addition to any lawful license or excise tax now levied by
83 each of the municipalities, municipal services taxing units, or
84 special fire control districts, respectively, amounting to 1.85
85 percent of the gross amount of receipts of premiums from
86 policyholders on all premiums collected on property insurance
87 policies covering property within the corporate limits of such
88 municipalities or within the legally defined boundaries of
89 municipal services taxing units or special fire control
90 districts, respectively. Whenever the boundaries of a special
91 fire control district that has lawfully established a
92 firefighters' pension trust fund encompass a portion of the
93 corporate territory of a municipality that has also lawfully
94 established a firefighters' pension trust fund or a municipal
95 services taxing unit receiving fire protection services from a
96 municipality participating under this chapter, that portion of
97 the tax receipts attributable to insurance policies covering



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98 property situated both within the municipality or municipal
99 services taxing unit and the special fire control district shall
100 be given to the fire service provider. For the purpose of this
101 section, the boundaries of a special fire control district
102 include an area that has been annexed until the completion of
103 the 4-year period provided for in s. 171.093(4), or other
104 agreed-upon extension, or if a special fire control district is
105 providing services under an interlocal agreement executed in
106 accordance with s. 171.093(3). The agent shall identify the fire
107 service provider on the property owner's application for
108 insurance. Remaining revenues collected pursuant to this chapter
109 shall be distributed to the municipality or special fire control
110 district according to the location of the insured property.

111 (2) In the case of multiple peril policies with a single
112 premium for both the property and casualty coverages in such
113 policies, 70 percent of such premium shall be used as the basis
114 for the 1.85-percent tax.

115 (3) This excise tax shall be payable annually on March 1 of
116 each year after the passage of an ordinance, in the case of a
117 municipality or municipal services taxing unit, or a resolution,
118 in the case of a special fire control district, assessing and
119 imposing the tax authorized by this section. Installments of
120 taxes shall be paid according to the provision of s.
121 624.5092(2)(a), (b), and (c).

122
123 This section also applies to any municipality consisting of a
124 single consolidated government which is made up of a former
125 county and one or more municipalities, consolidated pursuant to
126 the authority in s. 3 or s. 6(e), Art. VIII of the State



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127 Constitution, and to property insurance policies covering
128 property within the boundaries of the consolidated government,
129 regardless of whether the properties are located within one or
130 more separately incorporated areas within the consolidated
131 government, provided the properties are being provided fire
132 protection services by the consolidated government. This section
133 also applies to any municipality or municipal services taxing
134 unit, as provided in s. 175.041(3)(c), which has entered into an
135 interlocal agreement to receive fire protection services from
136 another municipality or a special fire control district
137 participating under this chapter. The excise tax may be levied
138 on all premiums collected on property insurance policies
139 covering property located within the corporate limits of the
140 municipality or the legally defined boundaries of the municipal
141 services taxing unit receiving the fire protection services, but
142 will be available for distribution to the municipality or
143 special fire control district providing the fire protection
144 services.

145 Section 3. Section 175.111, Florida Statutes, is amended to
146 read:

147 175.111 Certified copy of ordinance or resolution filed;
148 insurance companies' annual report of premiums; duplicate files;
149 book of accounts.—For any municipality, special fire control
150 district, chapter plan, local law municipality, local law
151 special fire control district, or local law plan under this
152 chapter, whenever any municipality passes an ordinance or
153 whenever any special fire control district passes a resolution
154 establishing a chapter plan or local law plan assessing and
155 imposing the taxes authorized in s. 175.101, or any county on



156 behalf of a municipal services taxing unit passes an ordinance
157 imposing the taxes authorized in s. 175.101, a certified copy of
158 such ordinance or resolution shall be deposited with the
159 division. Thereafter every insurance company, association,
160 corporation, or other insurer carrying on the business of
161 property insurance on real or personal property, on or before
162 the succeeding March 1 after date of the passage of the
163 ordinance or resolution, shall report fully in writing and under
164 oath to the division and the Department of Revenue a just and
165 true account of all premiums by such insurer received for
166 property insurance policies covering or insuring any real or
167 personal property located within the corporate limits of each
168 such municipality or within the legally defined boundaries of
169 such municipal services taxing unit or special fire control
170 district during the period of time elapsing between the date of
171 the passage of the ordinance or resolution and the end of the
172 calendar year. The report shall include the code designation as
173 prescribed by the division for each piece of insured property,
174 real or personal, located within the corporate limits of each
175 municipality and within the legally defined boundaries of each
176 special fire control district and municipal services taxing
177 unit. The aforesaid insurer shall annually thereafter, on March
178 1, file with the Department of Revenue a similar report covering
179 the preceding year's premium receipts, and every such insurer at
180 the same time of making such reports shall pay to the Department
181 of Revenue the amount of the tax hereinbefore mentioned. Every
182 insurer engaged in carrying on such insurance business in the
183 state shall keep accurate books of accounts of all such business
184 done by it within the corporate limits of each such municipality



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185 and within the legally defined boundaries of each such special
186 fire control district and municipal services taxing unit, and in
187 such manner as to be able to comply with the provisions of this
188 chapter. Based on the insurers' reports of premium receipts, the
189 division shall prepare a consolidated premium report and shall
190 furnish to any municipality, municipal services taxing unit, or
191 special fire control district requesting the same a copy of the
192 relevant section of that report.

193 Section 4. Section 175.411, Florida Statutes, is amended to
194 read

195 175.411 Optional participation.—A municipality, a county on
196 behalf of a municipal services taxing unit, or a special fire
197 control district may revoke its participation under this chapter
198 by rescinding the legislative act, ordinance, or resolution
199 which assesses and imposes the taxes authorized in s. 175.101,
200 and by furnishing a certified copy of such legislative act,
201 ordinance, or resolution to the division. Thereafter, the
202 municipality or special fire control district shall be
203 prohibited from participating under this chapter, and shall not
204 be eligible for future premium tax moneys. Premium tax moneys
205 previously received shall continue to be used for the sole and
206 exclusive benefit of firefighters, or firefighters and police
207 officers where included, and no amendment, legislative act,
208 ordinance, or resolution shall be adopted which shall have the
209 effect of reducing the then-vested accrued benefits of the
210 firefighters, retirees, or their beneficiaries. The municipality
211 or special fire control district shall continue to furnish an
212 annual report to the division as provided in s. 175.261. If the
213 municipality or special fire control district subsequently



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214 terminates the defined benefit plan, they shall do so in
215 compliance with the provisions of s. 175.361.

216 Section 5. Subsection (13) of section 191.006, Florida
217 Statutes, is amended to read

218 191.006 General powers.—The district shall have, and the
219 board may exercise by majority vote, the following powers:

220 (13) To cooperate or contract with other persons or
221 entities, including other governmental agencies, as necessary,
222 convenient, incidental, or proper in connection with providing
223 effective mutual aid and furthering any power, duty, or purpose
224 authorized by this act. The district has, and the board may
225 exercise, all powers and duties provided in s. 163.01, chapter
226 189, and this chapter, including such powers within or without
227 the district's boundary, in cooperation with another
228 governmental agency when such agency shares such powers in
229 common with the district.

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

231
232 ===== T I T L E A M E N D M E N T =====

233 And the title is amended as follows:

234 Delete everything before the enacting clause
235 and insert:

236 A bill to be entitled
237 An act relating to intergovernmental programs;
238 amending s. 175.041, F.S.; revising applicability of
239 the Firefighters' Pension Trust Fund; authorizing a
240 municipality or special fire control district that
241 provides fire protection services to a municipal
242 services taxing unit under an interlocal agreement to



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243 receive property insurance premium taxes; authorizing
244 a county to enact an ordinance levying a tax on behalf
245 of a municipal services taxing unit receiving fire
246 protection services; amending s. 175.101, F.S.;
247 authorizing a county on behalf of a municipal services
248 taxing unit that enters into an interlocal agreement
249 for fire protection services with a municipality to
250 assess and impose an excise tax on property insurance
251 premiums; amending s. 175.111, F.S.; requiring a
252 county on behalf of a municipal services taxing unit
253 to provide the Division of Retirement of the
254 Department of Management Services with a certified
255 copy of an ordinance assessing and imposing certain
256 taxes; amending s. 175.411, F.S.; authorizing a county
257 on behalf of a municipal services taxing unit to
258 revoke its participation and cease to receive property
259 insurance premium taxes under certain conditions;
260 amending s. 191.006, F.S.; providing that an
261 independent special fire control district has, and
262 that the board of such district may exercise by
263 majority vote, specified powers; providing an
264 effective date.