

**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**

**COMMUNITY AFFAIRS**  
**Senator Simpson, Chair**  
**Senator Thompson, Vice Chair**

**MEETING DATE:** Tuesday, January 14, 2014

**TIME:** 2:00 —4:00 p.m.

**PLACE:** 301 Senate Office Building

**MEMBERS:** Senator Simpson, Chair; Senator Thompson, Vice Chair; Senators Bradley, Hukill, Latvala, Smith, Soto, Stargel, and Thrasher

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	<b>SB 246</b> Ring / Bradley (Identical H 509)	Local Government Pension Reform; Revising the legislative declaration to require that all firefighter pension plans meet the requirements of ch. 175, F.S., in order to receive insurance premium tax revenues; revising existing payment provisions and providing for an additional mandatory payment by the municipality or special fire control district to the firefighters' pension trust fund; revising the legislative declaration to require that all police officer pension plans meet the requirements of ch. 185, F.S., in order to receive insurance premium tax revenues, etc.  GO 12/11/2013 Favorable CA 01/14/2014 Favorable AP	Favorable Yeas 6 Nays 2
2	<b>SB 510</b> Ring (Similar H 351)	Local Government Neighborhood Improvement Districts; Providing that an ordinance that creates a local government neighborhood improvement district may authorize the district to incur certain debts and pledge the funds, credit, property, and special assessment power of the district to pay such debts for the purpose of financing certain projects; providing conditions on the exercise of such power, etc.  CA 01/14/2014 Favorable AFT AP	Favorable Yeas 9 Nays 0
3	<b>SB 538</b> Latvala (Similar H 421)	Public Records/Taxpayer's Email Address; Providing an exemption from public records requirements for e-mail addresses obtained by the tax collector for the purpose of electronically sending tax notices or obtaining the consent of the taxpayer to the electronic transmission of tax notices; providing for future review and repeal of the exemption; providing a statement of public necessity, etc.  CA 01/14/2014 Favorable GO RC	Favorable Yeas 8 Nays 0

**COMMITTEE MEETING EXPANDED AGENDA**

Community Affairs

Tuesday, January 14, 2014, 2:00 —4:00 p.m.

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TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	<b>SB 474</b> Simpson	Community Contribution Tax Credit Program; Postponing the expiration date applicable to the granting of the community contribution tax credit against the sales and use tax, corporate income tax, and insurance premium tax for contributions and donations to eligible sponsors of revitalization and housing projects approved by the Department of Economic Opportunity, etc.  CA 01/14/2014 Favorable AFT AP	Favorable Yeas 8 Nays 0

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Other Related Meeting Documents

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**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Community Affairs

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BILL: SB 246

INTRODUCER: Senators Ring and Bradley

SUBJECT: Local Government Pension Reform

DATE: January 14, 2014

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>McKay</u>	<u>McVaney</u>	<u>GO</u>	<b>Favorable</b>
2.	<u>White</u>	<u>Yeatman</u>	<u>CA</u>	<b>Favorable</b>
3.	_____	_____	<u>AP</u>	_____

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**I. Summary:**

SB 246 substantially amends provisions specifying how insurance premium tax revenues must be used in police and firefighter pension plans. For each plan, premium tax revenues equal to the amount received in 1997 by a particular plan must be used to fund the benefits in existence in 1999 for that plan. The increase in additional premium tax revenues between 1997 and 2012 must be used to fund any benefits that were not included in the base benefits of the plan.

Plans *with* supplemental plans in effect as of September 30, 2013, with a long-term funded ratio of less than 80 percent must use 50 percent of their post-2012 increase in premium tax revenues and any accumulated premium tax revenues to pay the plans' actuarial deficiencies, and 50 percent of the post-2012 increased revenues must be used to fund special benefits. Such plans funded at 80 percent or greater must use the additional premium tax revenues to fund extra benefits.

Plans *without* supplemental plans in effect as of September 30, 2013, with a long-term funded ratio of less than 80 percent must use 50 percent of their post-2012 increase in premium tax revenues and accumulated premium tax revenues to pay the plans' actuarial deficiencies. Twenty-five percent of the post-2012 increase must fund base benefits, and 25 percent must be placed in a defined contribution plan to fund special benefits. Such plans funded at 80 percent or greater must use half of the post-2012 increase in premium tax revenues for defined contribution benefits, and the other half for the base benefits.

As a result of this bill, the long-term unfunded actuarial liabilities of local police and firefighter pension plans should be reduced. The overall costs or savings associated with the bill are indeterminate because approximately 350 local police and firefighter pension plans are affected by the bill. The bill has no fiscal impact on state government.

The bill grandfathers changes to a plan that are based on that particular plan's reliance on a DMS interpretation of the existing statute, as evidenced by correspondence with the DMS between August 14, 2012, and February 1, 2013.

The bill also clarifies that a maximum of 300 hours of overtime may be included for purposes of calculating municipal police pension plan benefits.

## II. Present Situation:

### The “Marvin B. Clayton Firefighters and Police Officers Pension Trust Fund” Acts

The Marvin B. Clayton Firefighters' and Police Officers' Pension Trust Fund Acts<sup>1</sup> declare a legitimate state purpose of providing a uniform retirement system for the benefit of firefighters and municipal police officers. All municipal and special district firefighters and all municipal police officers retirement trust fund systems or plans must be managed, administered, operated, and funded to maximize the protection of firefighters' and police officers' pension trust funds.<sup>2</sup>

In 1939, the Legislature enacted ch. 175, F.S., thereby encouraging cities to establish firefighter retirement plans by providing cities with the incentive of access to premium tax revenues. Fourteen years later, the Legislature enacted ch. 185, F.S., which provides a similar funding mechanism for municipal police officers. Special fire control districts became eligible to participate under ch. 175, F.S., in 1993.

The Division of Retirement (division) in the Department of Management Services (DMS) administers benefits to local police officers and firefighters under two types of plans, a chapter plan or a local plan. A chapter plan is a plan that adopts the provisions of either ch. 175 or 185 by reference. A local plan is a plan that is created by a special act of the Legislature, or by a local ordinance or resolution that meets the minimum statutory requirements. The division is responsible for overseeing and monitoring these plans, but day-to-day operational control rests with local boards of trustees subject to the regulatory authority of the division.<sup>3</sup> If the division were to deem that a firefighter or police pension plan created pursuant to ch. 175 or 185, F.S., is not in compliance with those chapters, the sponsoring municipality could be denied its insurance premium tax revenues.

Four sources provide funding for these pension plans: net proceeds from an excise tax levied by a city upon property and casualty insurance companies (known as the “premium tax”); employee contributions; other revenue sources; and mandatory payments by the city of the normal cost of the plan.<sup>4</sup> To qualify for insurance premium tax dollars, plans must meet requirements found in ch. 175 and 185, F.S.

An excise tax of 1.85 percent imposed on the gross premiums of property insurance covering property within boundaries of the municipality or district funds the Firefighters' Pension Trust

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<sup>1</sup> See ch. 175 and 185, F.S.

<sup>2</sup> See ss. 175.021(1) and 185.01(1), F.S.

<sup>3</sup> The division is responsible for administrative oversight of funds, including monitoring for actuarial soundness.

<sup>4</sup> Sections 175.091(1)(a) and 185.07(1), F.S.

Fund of each municipality or special fire control district.<sup>5</sup> The insurers pay the tax to the Department of Revenue (DOR), and the net proceeds are transferred to the appropriate fund at the division.<sup>6</sup> In 2011, premium tax distributions to municipalities and special fire districts from the Firefighters’ Pension Trust Fund amounted to \$72.4 million.<sup>7</sup>

An excise tax of 0.85 percent imposed on the gross premiums on casualty insurance policies covering property within the boundaries of a municipality funds the Police Officers’ Retirement Trust Fund.<sup>8</sup> Similar to the Firefighters’ Pension Trust Fund, insurers pay the excise tax to the DOR, which transfers the net proceeds to the appropriate fund at the division.<sup>9</sup> In 2011, premium tax distributions to municipalities from the Police Officers’ Retirement Trust Fund amounted to \$62.6 million.<sup>10</sup>

Chapters 175 and 185, F.S., specify certain “minimum benefits” that must be provided in firefighter and police plans,<sup>11</sup> summarized in relevant part below:

<b>Benefit</b>	<b>Description of minimum level</b>
Retirement Benefit	2 percent x average final compensation x years of creditable service
Average Final Compensation (AFC)	Average annual compensation of highest 5 years of last 10 years of service
Vesting	10 years
Normal Retirement Age	Age 55 with 10 years of creditable service or Age 52 with 25 years of service
Early Retirement	Age 50 with 10 years of service Retirement benefit is reduced 3 percent for each year prior to reaching normal retirement age.
Earnings	Police = total cash remuneration Fire = fixed monthly compensation
Death Benefits	Prior to vesting - beneficiary receives employee contributions without interest earnings  Vested - beneficiary receives benefit based on early or normal retirement benefits, whichever are applicable

<sup>5</sup> Section 175.101(1), F.S.

<sup>6</sup> See s. 175.121, F.S.

<sup>7</sup> Division of Management Services, *Firefighters' 2012 Premium Tax Distribution Calculation*, available online at: [https://www.rol.frs.state.fl.us/forms/Fire\\_2012.pdf](https://www.rol.frs.state.fl.us/forms/Fire_2012.pdf) (last visited on January 3, 2014).

<sup>8</sup> See s. 185.08, F.S.

<sup>9</sup> See s. 185.10, F.S.

<sup>10</sup> Division of Management Services, *Police Officers' 2012 Premium Tax Distribution Calculations*, available online at: [https://www.rol.frs.state.fl.us/forms/Police\\_2012.pdf](https://www.rol.frs.state.fl.us/forms/Police_2012.pdf) (last visited on January 3, 2014).

<sup>11</sup> Sections 175.162 and 185.16, F.S.

	Post-retirement - beneficiary receives benefit based on retirement benefit option selected by member at time of retirement
Disability Benefits	<p>Eligibility - no service requirement for in line of duty disability; 10 years of service for non service-related disability</p> <p>Benefits - no less than 25 percent of average monthly earnings if non service-related; no less than 42 percent of average monthly earnings if service related</p>

In 1999, the Legislature passed legislation that made virtually all provisions of ch. 175 and 185, F.S., expressly applicable to all participating police officer and firefighter pension plans, except the local law plans established by the cities of Jacksonville, Coral Gables, Miami, and Miami Beach.<sup>12</sup> This legislation required all pension plans falling under these chapters to meet the specific “minimum benefit” standards. The law required that insurance premium tax revenues, over the amount received for calendar year 1997, be used to provide additional or “extra benefits” in firefighter and police officer pension plans. The term “extra benefits” means benefits in addition to or greater than those provided to general employees of the municipality, and in addition to those in existence for firefighters and police officers on March 12, 1999.<sup>13</sup>

Until August 2012, the division had consistently interpreted the law to require that premium tax revenues be used first to meet any minimum benefit requirements and those other pension benefits that were in place on March 12, 1999. Once the plan was in compliance with the minimum benefits requirements, any additional premium tax revenues had to be used in their entirety to provide extra benefits. Plans were not permitted to reduce pension benefits below the minimum benefits level or the level of pension benefits in effect on March 12, 1999, if greater.

**Recent Interpretation**

In response to a letter from the City of Naples in August 2012, the division advised that its ongoing interpretation of s. 185.35(2), F.S., “appears inaccurate.” The division was asked, in essence, whether a city that negotiated and mutually agreed with its police officers to reduce benefits below levels in place on March 12, 1999, would jeopardize its premium tax revenues. In its new interpretation, the division advised that for local law plans in effect on October 1, 1998, the law compels the plan to provide chapter minimum benefits only to the extent that those benefits can be funded with “additional premium tax revenues.” So, for local law plans in effect on October 1, 1998, chapter minimum benefits must be provided only to the extent that they can be funded with premium tax revenues received in excess of the amount received for calendar year 1997.

Under the new interpretation, *it appears* that the following things are true:

<sup>12</sup> Sections 175.351(3) and 185.35(3), F.S.

<sup>13</sup> See ss. 175.351 and 185.35, F.S.

- A plan sponsor may redirect, at its discretion, its pre-1997 premium tax revenues from funding minimum pension benefits to funding other non-pension retirement benefits;
- The plan's pension benefits could be reduced to the level that can be funded solely by those additional premium tax revenues received in excess of the 1997 level;
- A plan sponsor could reduce the mandatory contribution it was previously making to the plan to fund minimum benefits and redirect those monies to other municipal purposes; and
- Post-1997 insurance premium tax revenues used previously to fund "extra benefits" would be used to fund the minimum benefits.

The division has subsequently provided this new interpretation to other inquiring cities, on a case by case basis. DMS has adopted neither this new interpretation, nor its previous entirely different interpretation of the exact same statutory language, as a rule.

### **Definition of Salary in Municipal Police Pension Plans**

Legislation in 2011 added a 300 hour cap on the amount of overtime hours to be included in the calculation of retirement benefits in ss. 112.66, 175.032, and 185.02, F.S.<sup>14</sup> The provisions for general public retirement systems (ch. 112, F.S.) and firefighter pensions (ch. 175, F.S.) did not have existing stipulations allowing any overtime hours to be included in the calculation of retirement benefits. Section 185.02(4), F.S., had the following definition before the 2011 changes:

"Compensation" or "salary" means the total cash remuneration including "overtime" paid by the primary employer to a police officer for services rendered, but not including any payments for extra duty or a special detail work performed on behalf of a second party employer. However, a local law plan may limit the amount of overtime payments which can be used for retirement benefit calculation purposes, but in no event shall such overtime limit be less than 300 hours per officer per calendar year.

As amended by ch. 2011-216, L.O.F., the section reads as follows:

"Compensation" or "salary" means, for noncollectively bargained service earned before July 1, 2011, or for service earned under collective bargaining agreements in place before July 1, 2011, the total cash remuneration including "overtime" paid by the primary employer to a police officer for services rendered, but not including any payments for extra duty or special detail work performed on behalf of a second party employer. A local law plan may limit the amount of overtime payments which can be used for retirement benefit calculation purposes; however, such overtime limit may not be less than 300 hours per officer per calendar year. For noncollectively bargained service earned on or after July 1, 2011, or for service earned under collective bargaining agreements entered into on or after July 1, 2011, the term has the same meaning except that when calculating retirement benefits, up to 300 hours per year

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<sup>14</sup> Chapter 2011-216, L.O.F.

in overtime compensation may be included as specified in the plan or collective bargaining agreement, but payments for accrued unused sick or annual leave may not be included.

The pre-2011 provision set the limit at no less than 300 hours, effectively acting as a floor or minimum of 300 hours. The current language has been interpreted to mean that after July 1, 2011, the 300 hour floor has been replaced by a 300 hour cap. After the effective date of ch. 2011-216, L.O.F., the DMS Division of Retirement appeared to take the position that the law did not *replace* the floor with a cap, but supplemented the 300 hour floor with a 300 hour cap. In other words, the employer would have had to include at least 300 hours of overtime in the calculation, but could not include more than 300 hours. Subsequently, however, the division has taken the position that the amount of overtime hours that may be included when calculating retirement benefits may be anywhere from 0 to 300 hours.<sup>15</sup>

### III. Effect of Proposed Changes:

#### Definitions

The bill defines several new terms for purposes of ch. 175 and 185, F.S. The most relevant terms are “base benefits,” “required benefits,” and “special benefits.” Base benefits are those retirement benefits in effect on March 12, 1999. Required benefits are the lesser of the base benefits or the minimum benefits set forth in the two chapters. (For plans created after March 1, 2013, the required benefits are the minimum benefits set forth in the two chapters.) Special benefits are those retirement benefits offered through a defined contribution plan.

#### Use of Insurance Premium Tax Revenues

The bill substantially changes how insurance premium tax revenues must be used in the funding of police and firefighter pension plans in ch. 175 and 185, F.S.

The bill amends parallel provisions in ch. 175 and 185, F.S., and specifies that in order to receive insurance premium tax revenues, those revenues must be used as follows:

- The amount of premium tax revenues received in 1997 must be used to fund the benefits in existence on March 12, 1999.
- If the plan **did have** a supplemental plan in effect as of September 30, 2013, premium tax revenues in excess of the amount received in 2012, and any accumulations of additional premium tax revenues that have not been applied to fund extra benefits must be used as follows:
  - If the plan has a long-term funded ratio of less than 80 percent, 50 percent of the revenues must be used to pay actuarial deficiencies; and 50 percent must be used to fund special benefits.

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<sup>15</sup> Letter from the DMS Division of Retirement to City of Largo, dated April 4, 2012, on file with the Committee on Governmental Oversight and Accountability.

- If the plan has a long-term funded ratio of 80 percent or greater, the additional premium tax revenues must be used to fund special benefits.
- If the plan **did not have** a supplemental plan in effect as of September 30, 2013, premium tax revenues in excess of the amount received in 2012, and any accumulations of additional premium tax revenues that have not been applied to fund extra benefits must be used as follows:
  - If the plan has a long-term funded ratio of less than 80 percent:
    - 50 percent of the revenues must be used to pay actuarial deficiencies;
    - 25 percent of the revenues must be used to fund base benefits; and
    - 25 percent must be placed in a defined contribution plan to fund special benefits.
  - If the plan has a long-term funded ratio of 80 percent or greater:
    - 50 percent of the revenues must be used to fund base benefits; and
    - 50 percent must be placed in a defined contribution plan to fund special benefits.
- Premium tax revenue not described above must be used to fund benefits that were not included in base benefits.
- Premium tax revenues may not fund new defined benefits after March 1, 2013, except for new plans created after that date which may contain a defined benefit component funded by up to 50 percent of the local insurance premium tax revenues.

Plan benefits may be reduced if the plan continues to meet the required benefits of the plan and minimum chapter standards. If the plan sponsor's mandatory contribution is reduced by reducing benefits, 25 percent of the reduction must be used to fund actuarial deficiencies.

The bill also requires plan sponsors to create defined contribution plan components within their plans by October 1, 2014, or upon the creation date of a new participating plan. Plans created by special act of the Legislature have until July 1, 2015, to create a defined contribution component.

The bill explicitly allows plans to use the insurance premium tax revenues and offer benefits below the statutorily required levels in certain instances. The plan must have relied upon the interpretation of the statute by the DMS to reduce the level of benefits or use the premium tax revenues, and such reliance must be evidenced by certain documentation. The plan may continue to offer these reduced benefits and/or use the premium tax revenues in this manner until the earlier of October 1, 2016, or another collective bargaining agreement is negotiated addressing the benefits or use of revenues.

### **300 Hour Cap**

The bill amends the definition of "compensation" or "salary" in s. 185.02(4), F.S., to delete the sentence that states: "A local law plan may limit the amount of overtime payments which can be used for retirement benefit calculation purposes; however, such overtime limit may not be less than 300 hours per officer per calendar year." Deleting this sentence should clarify that the definition has a maximum cap of 300 hours, with no required minimum, consistent with a recent

interpretation by the division, as it applies to the inclusion of overtime hours in the calculation of police retirement benefits.

### **Conforming Changes**

**Sections 3 and 9** amend ss. 175.071 and 185.06, F.S., to make conforming changes.

### **Important State Interest**

**Section 13** provides that the Legislature determines that the bill fulfills an important state interest as related to public pension plans.

The bill takes effect July 1, 2014.

## **IV. Constitutional Issues:**

### **A. Municipality/County Mandates Restrictions:**

To the extent this bill requires a local government to expend funds to comply with its terms, the provisions of s. 18(a), Art. VII, State Constitution, may apply. If those provisions do apply, in order for the law to be binding upon the cities and counties, the Legislature must find that the law fulfills an important state interest (included in section 13 of the bill), and one of the following relevant exceptions must be met:

- Funds estimated at the time of enactment sufficient to fund such expenditures are appropriated;
- Counties and cities are authorized to enact a funding source not available for such local government on February 1, 1989, that can be used to generate the amount of funds necessary to fund the expenditures;
- The expenditure is required to comply with a law that applies to all persons similarly situated; or
- The law must be approved by two-thirds of the membership of each house of the Legislature.

### **B. Public Records/Open Meetings Issues:**

None.

### **C. Trust Funds Restrictions:**

None.

## **V. Fiscal Impact Statement:**

### **A. Tax/Fee Issues:**

None.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

The bill should reduce local police and firefighter pension plans' long term unfunded liabilities. The overall costs or savings to local government are indeterminate, because each of the approximately 350 plans affected by the bill has a different funded status. The bill has no impact on state government.

**VI. Technical Deficiencies:**

The Department of Management Services notes that the creation of numerous supplemental share plans since 1999 could be a point of confusion with respect to the sections of this bill that provide definitions for a "supplemental plan" and a "defined contribution plan." The bill may be clarified by stating "that any supplemental plan that allocates a share of the state premium tax moneys to individual accounts on March 1, 2014, shall be deemed to be a defined contribution plan in compliance with ss. 175.351(3) and 185.35(8), F. S."<sup>16</sup>

**VII. Related Issues:**

None

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 175.021, 175.032, 175.071, 175.091, 175.162, 175.351, 185.01, 185.02, 185.06, 185.07, 185.16, and 185.35.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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<sup>16</sup> Department of Revenue, *Senate Bill 246, Agency Analysis* (Nov. 12, 2013), at 9.

By Senators Ring and Bradley

29-00060A-14

2014246\_\_

1                                   A bill to be entitled  
2           An act relating to local government pension reform;  
3           amending s. 175.021, F.S.; revising the legislative  
4           declaration to require that all firefighter pension  
5           plans meet the requirements of ch. 175, F.S., in order  
6           to receive insurance premium tax revenues; amending s.  
7           175.032, F.S.; revising definitions to conform to  
8           changes made by the act and providing new definitions;  
9           amending s. 175.071, F.S.; conforming a cross-  
10          reference; amending s. 175.091, F.S.; revising  
11          existing payment provisions and providing for an  
12          additional mandatory payment by the municipality or  
13          special fire control district to the firefighters'  
14          pension trust fund; amending s. 175.162, F.S.;  
15          deleting a provision basing the availability of  
16          additional benefits upon state funding; amending s.  
17          175.351, F.S., relating to municipalities and special  
18          fire control districts that have their own pension  
19          plans and want to participate in the distribution of a  
20          tax fund; revising criteria governing the use of  
21          income from the premium tax; authorizing a pension  
22          plan to reduce excess benefits if the plan continues  
23          to meet its required benefits and certain minimum  
24          standards; requiring plan sponsors to have a defined  
25          contribution plan in place by a certain date;  
26          authorizing a municipality to implement certain  
27          changes to a local law plan which are contrary to ch.  
28          175, F.S., for a limited time; amending s. 185.01,  
29          F.S.; revising the legislative declaration to require

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30 that all police officer pension plans meet the  
31 requirements of ch. 185, F.S., in order to receive  
32 insurance premium tax revenues; amending s. 185.02,  
33 F.S.; revising definitions to conform to changes made  
34 by the act and adding new definitions; deleting a  
35 provision allowing a local law plan to limit the  
36 amount of overtime payments which can be used for  
37 retirement benefit calculations; amending s. 185.06,  
38 F.S.; conforming a cross-reference; amending s.  
39 185.07, F.S.; revising existing payment provisions and  
40 providing for an additional mandatory payment by the  
41 municipality to the police officers' retirement trust  
42 fund; amending s. 185.16, F.S.; deleting a provision  
43 basing the availability of additional benefits upon  
44 state funding; amending s. 185.35, F.S., relating to  
45 municipalities that have their own pension plans for  
46 police officers and want to participate in the  
47 distribution of a tax fund; conforming a cross-  
48 reference; revising criteria governing the use of  
49 income from the premium tax; authorizing a plan to  
50 reduce excess benefits if the plan continues to meet  
51 its required benefits and certain minimum standards;  
52 requiring plan sponsors to have a defined contribution  
53 plan in place by a certain date; authorizing a  
54 municipality to implement certain changes to a local  
55 law plan which are contrary to ch. 185, F.S., for a  
56 limited time; providing a declaration of important  
57 state interest; providing an effective date.

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

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61 Section 1. Subsection (2) of section 175.021, Florida  
62 Statutes, is amended to read:

63 175.021 Legislative declaration.—

64 (2) This chapter hereby establishes, for all municipal and  
65 special district pension plans existing ~~now or hereafter~~ under  
66 this chapter, including chapter plans and local law plans,  
67 required minimum benefits and minimum standards for the  
68 operation and funding of such plans, hereinafter referred to as  
69 firefighters' pension trust funds, which must be met as a  
70 condition precedent to the plan or plan sponsor receiving a  
71 distribution of insurance premium tax revenues under s. 175.121.  
72 The required minimum benefits and minimum standards for each  
73 plan as set forth in this chapter may not be diminished by local  
74 charter, ordinance, or resolution or by special act of the  
75 Legislature and may not, ~~nor may the minimum benefits or minimum~~  
76 ~~standards~~ be reduced or offset by any other local, state, or  
77 federal law that includes ~~may include~~ firefighters in its  
78 operation, except as provided under s. 112.65.

79 Section 2. Section 175.032, Florida Statutes, is amended to  
80 read:

81 175.032 Definitions.—For any municipality, special fire  
82 control district, chapter plan, local law municipality, local  
83 law special fire control district, or local law plan under this  
84 chapter, the term ~~following words and phrases have the following~~  
85 ~~meanings:~~

86 (1) "Additional premium tax revenues" means revenues  
87 received by a municipality or special fire control district

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88 pursuant to s. 175.121 which exceed base premium tax revenues.

89 (2)(1)(a) "Average final compensation" for:

90 (a) A full-time firefighter means one-twelfth of the  
91 average annual compensation of the 5 best years of the last 10  
92 years of creditable service before ~~prior to~~ retirement,  
93 termination, or death, or the career average as a full-time  
94 firefighter since July 1, 1953, whichever is greater. A year is  
95 ~~shall be~~ 12 consecutive months or such other consecutive period  
96 of time as is used and consistently applied.

97 ~~(b) "Average final compensation" for~~ A volunteer  
98 firefighter means the average salary of the 5 best years of the  
99 last 10 best contributing years before ~~prior to~~ change in status  
100 to a permanent full-time firefighter or retirement as a  
101 volunteer firefighter or the career average of a volunteer  
102 firefighter, since July 1, 1953, whichever is greater.

103 (3) "Base benefits" means the level of benefits in  
104 existence for firefighters on March 12, 1999.

105 (4) "Base premium tax revenues" means the revenues received  
106 by a municipality or special fire control district pursuant to  
107 s. 175.121 for calendar year 1997.

108 (5)(2) "Chapter plan" means a separate defined benefit  
109 pension plan for firefighters which incorporates by reference  
110 the provisions of this chapter and has been adopted by the  
111 governing body of a municipality or special district. Except as  
112 ~~may be~~ specifically authorized in this chapter, the provisions  
113 of a chapter plan may not differ from the plan provisions set  
114 forth in ss. 175.021-175.341 and ss. 175.361-175.401. Actuarial  
115 valuations of chapter plans shall be conducted by the division  
116 as provided by s. 175.261(1).

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117        (6)~~(3)~~ "Compensation" or "salary" means, for  
118 noncollectively bargained service earned before July 1, 2011, or  
119 for service earned under collective bargaining agreements in  
120 place before July 1, 2011, the fixed monthly remuneration paid a  
121 firefighter. If remuneration is based on actual services  
122 rendered, as in the case of a volunteer firefighter, the term  
123 means the total cash remuneration received yearly for such  
124 services, prorated on a monthly basis. For noncollectively  
125 bargained service earned on or after July 1, 2011, or for  
126 service earned under collective bargaining agreements entered  
127 into on or after July 1, 2011, the term has the same meaning  
128 except that when calculating retirement benefits, up to 300  
129 hours per year in overtime compensation may be included as  
130 specified in the plan or collective bargaining agreement, but  
131 payments for accrued unused sick or annual leave may not be  
132 included.

133        (a) Any retirement trust fund or plan that meets the  
134 requirements of this chapter does not, solely by virtue of this  
135 subsection, reduce or diminish the monthly retirement income  
136 otherwise payable to each firefighter covered by the retirement  
137 trust fund or plan.

138        (b) The member's compensation or salary contributed as  
139 employee-elective salary reductions or deferrals to any salary  
140 reduction, deferred compensation, or tax-sheltered annuity  
141 program authorized under the Internal Revenue Code shall be  
142 deemed to be the compensation or salary the member would receive  
143 if he or she were not participating in such program and ~~shall be~~  
144 treated as compensation for retirement purposes under this  
145 chapter.

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146 (c) For any person who first becomes a member in any plan  
147 year beginning on or after January 1, 1996, compensation for  
148 that plan year may not include any amounts in excess of the  
149 Internal Revenue Code s. 401(a)(17) limitation, as amended by  
150 the Omnibus Budget Reconciliation Act of 1993, which limitation  
151 of \$150,000 shall be adjusted as required by federal law for  
152 qualified government plans and ~~shall be~~ further adjusted for  
153 changes in the cost of living in the manner provided by Internal  
154 Revenue Code s. 401(a)(17)(B). For any person who first became a  
155 member before the first plan year beginning on or after January  
156 1, 1996, the limitation on compensation may not be less than the  
157 maximum compensation amount that was allowed to be taken into  
158 account under the plan in effect on July 1, 1993, which  
159 limitation shall be adjusted for changes in the cost of living  
160 since 1989 in the manner provided by Internal Revenue Code s.  
161 401(a)(17)(1991).

162 (7)~~(4)~~ "Creditable service" or "credited service" means the  
163 aggregate number of years of service~~7~~ and fractional parts of  
164 years of service~~7~~ of any firefighter, omitting intervening years  
165 and fractional parts of years when such firefighter may not have  
166 been employed by the municipality or special fire control  
167 district, subject to the following conditions:

168 (a) A ~~No~~ firefighter may not ~~will~~ receive credit for years  
169 or fractional parts of years of service if he or she has  
170 withdrawn his or her contributions to the fund for those years  
171 or fractional parts of years of service, unless the firefighter  
172 repays into the fund the amount he or she has withdrawn, plus  
173 interest determined by the board. The member shall have at least  
174 90 days after his or her reemployment to make repayment.

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175 (b) A firefighter may voluntarily leave his or her  
176 contributions in the fund for ~~a period of~~ 5 years after leaving  
177 the employ of the fire department, pending the possibility of  
178 being rehired by the same department, without losing credit for  
179 the time he or she has participated actively as a firefighter.  
180 If the firefighter is not reemployed as a firefighter, with the  
181 same department, within 5 years, his or her contributions shall  
182 be returned without interest.

183 (c) Credited service under this chapter shall be provided  
184 only for service as a firefighter, ~~as defined in subsection (8),~~  
185 or for military service and does not include credit for any  
186 other type of service. A municipality ~~may~~, by local ordinance,  
187 or a special fire control district ~~may~~, by resolution, may  
188 provide for the purchase of credit for military service prior to  
189 employment as well as for prior service as a firefighter for  
190 some other employer as long as a firefighter is not entitled to  
191 receive a benefit for such prior service ~~as a firefighter~~. For  
192 purposes of determining credit for prior service as a  
193 firefighter, in addition to service as a firefighter in this  
194 state, credit may be given for federal, other state, or county  
195 service if the prior service is recognized by the Division of  
196 State Fire Marshal as provided ~~in~~ under chapter 633, or the  
197 firefighter provides proof to the board of trustees that his or  
198 her service is equivalent to the service required to meet the  
199 definition of a firefighter under subsection (12) ~~(8)~~.

200 (d) In determining the creditable service of any  
201 firefighter, credit for up to 5 years of the time spent in the  
202 military service of the Armed Forces of the United States shall  
203 be added to the years of actual service if:

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204 1. The firefighter is in the active employ of an employer  
 205 immediately prior to such service and leaves a position, other  
 206 than a temporary position, for the purpose of voluntary or  
 207 involuntary service in the Armed Forces of the United States.

208 2. The firefighter is entitled to reemployment under the  
 209 provisions of the Uniformed Services Employment and Reemployment  
 210 Rights Act.

211 3. The firefighter returns to his or her employment as a  
 212 firefighter of the municipality or special fire control district  
 213 within 1 year from the date of release from such active service.

214 (8)~~(5)~~ "Deferred Retirement Option Plan" or "DROP" means a  
 215 local law plan retirement option in which a firefighter may  
 216 elect to participate. A firefighter may retire for all purposes  
 217 of the plan and defer receipt of retirement benefits into a DROP  
 218 account while continuing employment with his or her employer.  
 219 However, a firefighter who enters ~~the~~ DROP and who is otherwise  
 220 eligible to participate may ~~shall~~ not ~~thereby~~ be precluded from  
 221 participation or continued participation ~~participating, or~~  
 222 ~~continuing to participate,~~ in a supplemental plan in existence  
 223 on, or created after, March 12, 1999 ~~the effective date of this~~  
 224 ~~act.~~

225 (9) "Defined contribution plan" means the component of a  
 226 local law plan to which deposits are made to provide benefits  
 227 for firefighters, or for firefighters and police officers if  
 228 both are included. Such component is an element of a local law  
 229 plan and exists in conjunction with the defined benefit  
 230 component that meets the required benefits and minimum standards  
 231 of this chapter. The retirement benefits of the defined  
 232 contribution plan shall be provided through individual member

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233 accounts in accordance with the applicable provisions of the  
234 Internal Revenue Code and related regulations and are limited to  
235 the contributions made into each member's account and the actual  
236 accumulated earnings, net of expenses, earned on the member's  
237 account.

238 (10)~~(6)~~ "Division" means the Division of Retirement of the  
239 Department of Management Services.

240 (11)~~(7)~~ "Enrolled actuary" means an actuary who is enrolled  
241 under Subtitle C of Title III of the Employee Retirement Income  
242 Security Act of 1974 and who is a member of the Society of  
243 Actuaries or the American Academy of Actuaries.

244 (12)~~(8)~~ (a) "Firefighter" means a person employed solely by  
245 a constituted fire department of any municipality or special  
246 fire control district who is certified as a firefighter as a  
247 condition of employment in accordance with s. 633.408 and whose  
248 duty it is to extinguish fires, to protect life, or to protect  
249 property. The term includes all certified, supervisory, and  
250 command personnel whose duties include, in whole or in part, the  
251 supervision, training, guidance, and management responsibilities  
252 of full-time firefighters, part-time firefighters, or auxiliary  
253 firefighters but does not include part-time firefighters or  
254 auxiliary firefighters. However, for purposes of this chapter  
255 only, the term also includes public safety officers who are  
256 responsible for performing both police and fire services, who  
257 are certified as police officers or firefighters, and who are  
258 certified by their employers to the Chief Financial Officer as  
259 participating in this chapter before October 1, 1979. Effective  
260 October 1, 1979, public safety officers who have not been  
261 certified as participating in this chapter are considered police

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262 officers for retirement purposes and are eligible to participate  
 263 in chapter 185. Any plan may provide that the fire chief has an  
 264 option to participate, ~~or not,~~ in that plan.

265 (b) "Volunteer firefighter" means any person whose name is  
 266 carried on the active membership roll of a constituted volunteer  
 267 fire department or a combination of a paid and volunteer fire  
 268 department of any municipality or special fire control district  
 269 and whose duty it is to extinguish fires, to protect life, and  
 270 to protect property. Compensation for services rendered by a  
 271 volunteer firefighter does ~~shall~~ not disqualify him or her as a  
 272 volunteer. A person may ~~shall~~ not be disqualified as a volunteer  
 273 firefighter solely because he or she has other gainful  
 274 employment. Any person who volunteers assistance at a fire but  
 275 is not an active member of a department described herein is not  
 276 a volunteer firefighter within the meaning of this paragraph.

277 (13) ~~(9)~~ "Firefighters' Pension Trust Fund" means a trust  
 278 fund, by whatever name known, as provided under s. 175.041, for  
 279 the purpose of assisting municipalities and special fire control  
 280 districts in establishing and maintaining a retirement plan for  
 281 firefighters.

282 (14) ~~(10)~~ "Local law municipality" is any municipality in  
 283 which ~~there exists~~ a local law plan exists.

284 (15) ~~(11)~~ "Local law plan" means a retirement defined  
 285 benefit pension plan, which includes both a defined benefit plan  
 286 component and a defined contribution plan component, for  
 287 firefighters, or for firefighters or police officers if both are  
 288 ~~where~~ included, as described in s. 175.351, established by  
 289 municipal ordinance, special district resolution, or special act  
 290 of the Legislature, which ~~enactment~~ sets forth all plan

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291 provisions. Local law plan provisions may vary from the  
292 provisions of this chapter if the, ~~provided that~~ required  
293 ~~minimum~~ benefits and minimum standards of this chapter are met.  
294 However, any such variance must ~~shall~~ provide a greater benefit  
295 for firefighters. Actuarial valuations of local law plans shall  
296 be conducted by an enrolled actuary as provided in s.  
297 175.261(2).

298 (16) ~~(12)~~ "Local law special fire control district" means ~~is~~  
299 any special fire control district in which ~~there exists~~ a local  
300 law plan exists.

301 (17) "Long-term funded ratio" or "funded ratio" means the  
302 ratio of the actuarial value of assets of the plan to the  
303 actuarial accrued liabilities of the plan, as reported in the  
304 most recent actuarial valuation of the plan, deemed to be in  
305 compliance with chapter 112 by the Department of Management  
306 Services.

307 (18) "Minimum benefits" means the benefits set forth in ss.  
308 175.021-175.341 and ss. 175.361-175.401.

309 (19) "Minimum standards" means the standards set forth in  
310 ss. 175.021-175.341 and ss. 175.361-175.401.

311 (20) ~~(13)~~ "Property insurance" means property insurance as  
312 defined in s. 624.604 and covers real and personal property  
313 within the corporate limits of a ~~any~~ municipality, or within the  
314 boundaries of a ~~any~~ special fire control district, within the  
315 state. "Multiple peril" means a combination or package policy  
316 that includes both property and casualty coverage for a single  
317 premium.

318 (21) "Required benefits" means the lesser of the minimum  
319 benefits set forth in this chapter or the base benefits of the

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320 plan. For local law plans created after March 1, 2013, the term  
 321 means the minimum benefits set forth in this chapter.

322 (22)~~(14)~~ "Retiree" or "retired firefighter" means a  
 323 firefighter who has entered retirement status. For the purposes  
 324 of a plan that includes a Deferred Retirement Option Plan  
 325 (DROP), a firefighter who enters the DROP is ~~shall be~~ considered  
 326 a retiree for all purposes of the plan. However, a firefighter  
 327 who enters ~~the~~ DROP and who is otherwise eligible to participate  
 328 may shall not ~~thereby~~ be precluded from participation or  
 329 continued participation ~~participating, or continuing to~~  
 330 ~~participate,~~ in a supplemental plan in existence on, or created  
 331 after, March 12, 1999 ~~the effective date of this act.~~

332 (23)~~(15)~~ "Retirement" means a firefighter's separation from  
 333 city or fire district employment as a firefighter with immediate  
 334 eligibility for ~~receipt of~~ benefits under the plan. For purposes  
 335 of a plan that includes a Deferred Retirement Option Plan  
 336 (DROP), "retirement" means the date a firefighter enters ~~the~~  
 337 DROP.

338 (24) "Special benefits" means benefits provided in a  
 339 defined contribution plan for firefighters.

340 (25)~~(16)~~ "Special fire control district" means a special  
 341 district, as defined in s. 189.403~~(1)~~, established for the  
 342 purposes of extinguishing fires, protecting life, and protecting  
 343 property within the incorporated or unincorporated portions of a  
 344 ~~any~~ county or combination of counties, or within any combination  
 345 of incorporated and unincorporated portions of a ~~any~~ county or  
 346 combination of counties. The term does not include any dependent  
 347 or independent special district, as those terms are defined in  
 348 s. 189.403 ~~whose s. 189.403(2) and (3), respectively, the~~

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349 employees ~~of which~~ are members of the Florida Retirement System  
350 pursuant to s. 121.051(1) or (2).

351 ~~(26)-(17)~~ "Supplemental plan" means a plan to which deposits  
352 are made to provide extra benefits for firefighters, or for  
353 firefighters and police officers if both are ~~where~~ included  
354 ~~under this chapter~~. Such a plan is an element of a local law  
355 plan and exists in conjunction with a defined benefit component  
356 ~~plan~~ that meets the required ~~minimum~~ benefits and minimum  
357 standards of this chapter. Any supplemental plan in existence on  
358 March 1, 2014, shall be deemed to be a defined contribution plan  
359 in compliance with s. 175.351(8).

360 ~~(27)-(18)~~ "Supplemental plan municipality" means a ~~any~~ local  
361 law municipality in which any ~~there existed a~~ supplemental plan  
362 existed, ~~of any type or nature~~, as of December 1, 2000.

363 Section 3. Subsection (7) of section 175.071, Florida  
364 Statutes, is amended to read:

365 175.071 General powers and duties of board of trustees.—For  
366 any municipality, special fire control district, chapter plan,  
367 local law municipality, local law special fire control district,  
368 or local law plan under this chapter:

369 (7) To assist the board in meeting its responsibilities  
370 under this chapter, the board, if it so elects, may:

371 (a) Employ independent legal counsel at the pension fund's  
372 expense.

373 (b) Employ an independent enrolled actuary, as defined in  
374 s. 175.032~~(7)~~, at the pension fund's expense.

375 (c) Employ such independent professional, technical, or  
376 other advisers as it deems necessary at the pension fund's  
377 expense.

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379 If the board chooses to use the municipality's or special  
380 district's legal counsel, ~~or~~ ~~actuary~~, or ~~chooses to use~~ any of  
381 ~~its the municipality's or special district's other~~ professional,  
382 technical, or other advisers, it must do so only under terms and  
383 conditions acceptable to the board.

384 Section 4. Paragraphs (d) through (g) of subsection (1) of  
385 section 175.091, Florida Statutes, are amended, and a new  
386 paragraph (e) is added to that subsection, to read:

387 175.091 Creation and maintenance of fund.—For any  
388 municipality, special fire control district, chapter plan, local  
389 law municipality, local law special fire control district, or  
390 local law plan under this chapter:

391 (1) The firefighters' pension trust fund in each  
392 municipality and in each special fire control district shall be  
393 created and maintained in the following manner:

394 (d) By mandatory payment by the municipality or special  
395 fire control district of a sum equal to the normal cost of and  
396 the amount required to fund any actuarial deficiency shown by an  
397 actuarial valuation conducted under ~~as provided in~~ part VII of  
398 chapter 112 after taking into account the amounts described in  
399 paragraphs (b), (c), (f), (g), and (h) and the tax proceeds  
400 described in paragraph (a) which must be used to fund defined  
401 benefit plan benefits, except as otherwise excluded from  
402 consideration in determining the mandatory payment.

403 (e) For local law plans, in addition to the mandatory  
404 payment specified in paragraph (d), by mandatory payment by the  
405 municipality or special fire control district of the amount  
406 specified in s. 175.351(3), if the long-term funded ratio of the

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407 plan is less than 80 percent.

408 (f)~~(e)~~ By all gifts, bequests, and devises when donated to  
409 the fund.

410 (g)~~(f)~~ By all accretions to the fund, such as ~~by way of~~  
411 interest or dividends on bank deposits, ~~or otherwise.~~

412 (h)~~(g)~~ By all other sources or income now or hereafter  
413 authorized by law for the augmentation of such firefighters'  
414 pension trust fund.

415

416 Nothing in this section shall be construed to require adjustment  
417 of member contribution rates in effect on the date this act  
418 becomes a law, including rates that exceed 5 percent of salary,  
419 provided that such rates are at least one-half of 1 percent of  
420 salary.

421 Section 5. Paragraph (a) of subsection (2) of section  
422 175.162, Florida Statutes, is amended to read:

423 175.162 Requirements for retirement.—For any municipality,  
424 special fire control district, chapter plan, local law  
425 municipality, local law special fire control district, or local  
426 law plan under this chapter, any firefighter who completes 10 or  
427 more years of creditable service as a firefighter and attains  
428 age 55, or completes 25 years of creditable service as a  
429 firefighter and attains age 52, and who for such minimum period  
430 has been a member of the firefighters' pension trust fund  
431 operating under a chapter plan or local law plan, is eligible  
432 for normal retirement benefits. Normal retirement under the plan  
433 is retirement from the service of the municipality or special  
434 fire control district on or after the normal retirement date. In  
435 such event, payment of retirement income will be governed by the

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436 following provisions of this section:

437 (2) (a) The amount of monthly retirement income payable to a  
438 full-time firefighter who retires on or after his or her normal  
439 retirement date shall be an amount equal to the number of his or  
440 her years of credited service multiplied by 2 percent of his or  
441 her average final compensation as a full-time firefighter.  
442 ~~However, if current state contributions pursuant to this chapter~~  
443 ~~are not adequate to fund the additional benefits to meet the~~  
444 ~~minimum requirements in this chapter, only such incremental~~  
445 ~~increases shall be required as state moneys are adequate to~~  
446 ~~provide. Such increments shall be provided as state moneys~~  
447 ~~become available.~~

448 Section 6. Section 175.351, Florida Statutes, is amended to  
449 read:

450 175.351 Municipalities and special fire control districts  
451 that have ~~having~~ their own pension plans for firefighters. ~~For~~  
452 ~~any municipality, special fire control district, local law~~  
453 ~~municipality, local law special fire control district, or local~~  
454 ~~law plan under this chapter,~~ In order for a municipality or  
455 ~~municipalities and special fire control~~ district that has its  
456 ~~districts with their own pension~~ plan ~~plans~~ for firefighters, or  
457 for firefighters and police officers if both are included, to  
458 participate in the distribution of the tax fund established  
459 under ~~pursuant to~~ s. 175.101, a local law plan and its plan  
460 sponsor ~~plans~~ must meet the required ~~minimum~~ benefits and  
461 minimum standards set forth in this chapter.

462 (1) If a municipality has a pension plan for firefighters,  
463 ~~or a pension plan~~ for firefighters and police officers if both  
464 are included, which in the opinion of the division meets the

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465 required ~~minimum~~ benefits and minimum standards set forth in  
466 this chapter, the board of trustees of the pension plan must, ~~as~~  
467 ~~approved by a majority of firefighters of the municipality, may:~~

468 ~~(a)~~ place the income from the premium tax in s. 175.101 in  
469 such ~~pension~~ plan for the sole and exclusive use of its  
470 firefighters, or for firefighters and police officers if both  
471 are included, where it shall become an integral part of that  
472 ~~pension~~ plan and ~~shall~~ be used to fund benefits as follows:

473 (a) The base premium tax revenues must be used to fund  
474 required benefits. To the extent the base premium tax revenues  
475 exceed the annual actuarial cost of the plan's required  
476 benefits, such excess revenues must be used as directed in  
477 paragraph (b).

478 (b) Of the additional premium tax revenues received which  
479 are in excess of the amount received for the 2012 calendar year  
480 and any accumulations of additional tax revenues which have not  
481 been applied to fund benefits in excess of the plan's base  
482 benefits:

483 1. If the plan has a supplemental plan in effect as of  
484 September 30, 2013, whereby all premium tax revenues received in  
485 excess of the amount received for the 2012 calendar year are  
486 scheduled to be used to fund defined contribution plan benefits  
487 and:

488 a. If the plan has a long-term funded ratio of less than 80  
489 percent, 50 percent of the additional premium tax revenues  
490 subject to this paragraph must be used as additional  
491 contributions to pay the plan's actuarial deficiency and 50  
492 percent must be used to fund special benefits; or

493 b. If the plan has a long-term funded ratio of 80 percent

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494 or greater, the additional premium tax revenues subject to this  
495 paragraph must be used to fund special benefits.

496 2. If subparagraph 1. is not applicable and the plan has a  
497 long-term funded ratio of less than 80 percent:

498 a. Fifty percent of the additional premium tax revenues  
499 subject to this paragraph must be used as additional  
500 contributions to pay the plan's actuarial deficiency;

501 b. Twenty-five percent of the additional premium tax  
502 revenues subject to this paragraph must be used to fund required  
503 benefits; and

504 c. Twenty-five percent of the additional premium tax  
505 revenues subject to this paragraph must be placed in a defined  
506 contribution plan to fund special benefits.

507 3. If subparagraph 1. is not applicable and the plan has a  
508 long-term funded ratio of 80 percent or greater:

509 a. Fifty percent of the additional premium tax revenues  
510 subject to this paragraph must be used to fund required  
511 benefits; and

512 b. Fifty percent of the additional premium tax revenues  
513 subject to this paragraph must be placed in a defined  
514 contribution plan to fund special benefits.

515  
516 Any additional premium tax revenues used to fund the plan's  
517 actuarial deficiency pursuant to this paragraph may not be  
518 considered in determining the mandatory payment described in s.  
519 175.091(1)(d).

520 (c) Additional premium tax revenues not described in  
521 paragraph (b) must be used to fund benefits that were not  
522 included in the required benefits ~~to pay extra benefits to the~~

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523 ~~firefighters included in that pension plan; or~~

524 ~~(b) Place the income from the premium tax in s. 175.101 in~~  
525 ~~a separate supplemental plan to pay extra benefits to~~  
526 ~~firefighters, or to firefighters and police officers if~~  
527 ~~included, participating in such separate supplemental plan.~~

528 (2) Insurance premium tax revenues may not be used to fund  
529 benefits provided in a defined benefit plan which were not  
530 provided by the plan as of March 1, 2014. However, for a local  
531 law plan created after March 1, 2014, up to 50 percent of the  
532 insurance premium tax revenues may be used to fund defined  
533 benefit plan component benefits, with the remainder used to fund  
534 defined contribution plan component benefits.

535 (3) If a plan offers benefits in excess of its required  
536 benefits, such excess benefits may be reduced if the plan  
537 continues to meet the required benefits of the plan and the  
538 minimum standards set forth in this chapter. The amount of  
539 insurance premium tax revenues previously used to fund excess  
540 benefits must be used as provided in paragraph (1) (b). Twenty-  
541 five percent of the amount of any mandatory contribution paid by  
542 the municipality or special fire control district which was  
543 previously used to fund excess benefits must be used as  
544 additional contributions as specified in s. 175.091 to fund the  
545 plan's actuarial deficiency.

546 (4)~~(2)~~ The premium tax provided by this chapter shall in  
547 all cases be used in its entirety to provide retirement extra  
548 benefits to firefighters, or to firefighters and police officers  
549 if both are included. However, local law plans in effect on  
550 October 1, 1998, must comply with the minimum benefit provisions  
551 of this chapter only to the extent that additional premium tax

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

559 ~~(a) "Additional premium tax revenues" means revenues~~  
560 ~~received by a municipality or special fire control district~~  
561 ~~pursuant to s. 175.121 which exceed that amount received for~~  
562 ~~calendar year 1997.~~

563 ~~(b) "Extra benefits" means benefits in addition to or~~  
564 ~~greater than those provided to general employees of the~~  
565 ~~municipality and in addition to those in existence for~~  
566 ~~firefighters on March 12, 1999.~~

567 ~~(5)(3)~~ (5) A retirement plan or amendment to a retirement plan  
568 may not be proposed for adoption unless the proposed plan or  
569 amendment contains an actuarial estimate of the costs involved.  
570 Such proposed plan or proposed plan change may not be adopted  
571 without the approval of the municipality, special fire control  
572 district, or, where permitted, the Legislature. Copies of the  
573 proposed plan or proposed plan change and the actuarial impact  
574 statement of the proposed plan or proposed plan change shall be  
575 furnished to the division before the last public hearing on the  
576 proposal is held ~~thereon~~. Such statement must also indicate  
577 whether the proposed plan or proposed plan change is in  
578 compliance with s. 14, Art. X of the State Constitution and  
579 those provisions of part VII of chapter 112 which are not  
580 expressly provided in this chapter. Notwithstanding any other

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581 provision, only those local law plans created by special act of  
582 legislation before May 27, 1939, are deemed to meet the minimum  
583 benefits and minimum standards only in this chapter.

584 (6)~~(4)~~ Notwithstanding any other provision, with respect to  
585 any supplemental plan municipality:

586 (a) A local law plan and a supplemental plan may continue  
587 to use their definition of compensation or salary in existence  
588 on March 12, 1999.

589 (b) Section 175.061(1)(b) does not apply, and a local law  
590 plan and a supplemental plan shall continue to be administered  
591 by a board or boards of trustees numbered, constituted, and  
592 selected as the board or boards were numbered, constituted, and  
593 selected on December 1, 2000.

594 ~~(c) The election set forth in paragraph (1)(b) is deemed to  
595 have been made.~~

596 (7)~~(5)~~ The retirement plan setting forth the benefits and  
597 the trust agreement, if any, covering the duties and  
598 responsibilities of the trustees and the regulations of the  
599 investment of funds must be in writing, and copies made  
600 available to the participants and to the general public.

601 (8) In addition to the defined benefit component of the  
602 local law plan, each plan sponsor must have a defined  
603 contribution plan component within the local law plan by October  
604 1, 2014, or upon the creation date of a new participating plan.  
605 However, the plan sponsor of any plan established by special act  
606 of the Legislature has until July 1, 2015, to create a defined  
607 contribution component within the plan.

608 (9) Notwithstanding any other provision of this chapter, a  
609 municipality or special fire control district that has

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610 implemented or proposed changes to a local law plan based on the  
611 municipality's or district's reliance on an interpretation of  
612 this chapter by the department on or after August 14, 2012, and  
613 before February 1, 2013, may continue the implemented changes or  
614 continue to implement proposed changes. Such reliance must be  
615 evidenced by a written collective bargaining proposal or  
616 agreement, or formal correspondence between the municipality or  
617 district and the department which describes the specific changes  
618 to the local law plan, with the initial proposal, agreement, or  
619 correspondence from the municipality or district dated before  
620 February 1, 2013. Changes to the local law plan which are  
621 otherwise contrary to this chapter may continue in effect until  
622 the earlier of October 1, 2017, or the effective date of a  
623 collective bargaining agreement that is contrary to the changes  
624 to the local law plan.

625 Section 7. Subsection (2) of section 185.01, Florida  
626 Statutes, is amended to read:

627 185.01 Legislative declaration.—

628 (2) This chapter hereby establishes, for all municipal  
629 pension plans ~~now or hereinafter~~ provided for under this  
630 chapter, including chapter plans and local law plans, required  
631 ~~minimum~~ benefits and minimum standards for the operation and  
632 funding of such plans, hereinafter referred to as municipal  
633 police officers' retirement trust funds, which must be met as a  
634 condition precedent to the plan or plan sponsor receiving a  
635 distribution of insurance premium tax revenues under s. 185.10.  
636 The required ~~minimum~~ benefits and minimum standards for each  
637 plan as set forth in this chapter may not be diminished by local  
638 ordinance or by special act of the Legislature and may not, ~~nor~~

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639 ~~may the minimum benefits or minimum standards~~ be reduced or  
640 offset by any other local, state, or federal plan that includes  
641 ~~may include~~ police officers in its operation, except as provided  
642 under s. 112.65.

643 Section 8. Section 185.02, Florida Statutes, is amended to  
644 read:

645 185.02 Definitions.—For any municipality, chapter plan,  
646 local law municipality, or local law plan under this chapter,  
647 the term following words and phrases as used in this chapter  
648 ~~shall have the following meanings, unless a different meaning is~~  
649 ~~plainly required by the context:~~

650 (1) "Additional premium tax revenues" means revenues  
651 received by a municipality pursuant to s. 185.10 which exceed  
652 base premium tax revenues.

653 (2) ~~(1)~~ "Average final compensation" means one-twelfth of  
654 the average annual compensation of the 5 best years of the last  
655 10 years of creditable service prior to retirement, termination,  
656 or death.

657 (3) "Base benefits" means the level of benefits in  
658 existence for police officers on March 12, 1999.

659 (4) "Base premium tax revenues" means the revenues received  
660 by a municipality pursuant to s. 185.10 for calendar year 1997.

661 (5) ~~(2)~~ "Casualty insurance" means automobile public  
662 liability and property damage insurance to be applied at the  
663 place of residence of the owner, or if the subject is a  
664 commercial vehicle, to be applied at the place of business of  
665 the owner; automobile collision insurance; fidelity bonds;  
666 burglary and theft insurance; and plate glass insurance.

667 "Multiple peril" means a combination or package policy that

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668 includes both property coverage and casualty coverage for a  
669 single premium.

670 (6)~~(3)~~ "Chapter plan" means a separate defined benefit  
671 pension plan for police officers which incorporates by reference  
672 the provisions of this chapter and has been adopted by the  
673 governing body of a municipality as provided in s. 185.08.  
674 Except as ~~may be~~ specifically authorized in this chapter, the  
675 provisions of a chapter plan may not differ from the plan  
676 provisions set forth in ss. 185.01-185.341 and ss. 185.37-  
677 185.39. Actuarial valuations of chapter plans shall be conducted  
678 by the division as provided by s. 185.221(1)(b).

679 (7)~~(4)~~ "Compensation" or "salary" means, for  
680 noncollectively bargained service earned before July 1, 2011, or  
681 for service earned under collective bargaining agreements in  
682 place before July 1, 2011, the total cash remuneration including  
683 "overtime" paid by the primary employer to a police officer for  
684 services rendered, but not including any payments for extra duty  
685 or special detail work performed on behalf of a second party  
686 employer. ~~A local law plan may limit the amount of overtime~~  
687 ~~payments which can be used for retirement benefit calculation~~  
688 ~~purposes; however, such overtime limit may not be less than 300~~  
689 ~~hours per officer per calendar year.~~ For noncollectively  
690 bargained service earned on or after July 1, 2011, or for  
691 service earned under collective bargaining agreements entered  
692 into on or after July 1, 2011, the term has the same meaning  
693 except that when calculating retirement benefits, up to 300  
694 hours per year in overtime compensation may be included as  
695 specified in the plan or collective bargaining agreement, but  
696 payments for accrued unused sick or annual leave may not be

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697 included.

698 (a) Any retirement trust fund or plan that meets the  
699 requirements of this chapter does not, solely by virtue of this  
700 subsection, reduce or diminish the monthly retirement income  
701 otherwise payable to each police officer covered by the  
702 retirement trust fund or plan.

703 (b) The member's compensation or salary contributed as  
704 employee-elective salary reductions or deferrals to any salary  
705 reduction, deferred compensation, or tax-sheltered annuity  
706 program authorized under the Internal Revenue Code shall be  
707 deemed to be the compensation or salary the member would receive  
708 if he or she were not participating in such program and shall be  
709 treated as compensation for retirement purposes under this  
710 chapter.

711 (c) For any person who first becomes a member in any plan  
712 year beginning on or after January 1, 1996, compensation for  
713 that plan year may not include any amounts in excess of the  
714 Internal Revenue Code s. 401(a)(17) limitation, as amended by  
715 the Omnibus Budget Reconciliation Act of 1993, which limitation  
716 of \$150,000 shall be adjusted as required by federal law for  
717 qualified government plans and ~~shall be~~ further adjusted for  
718 changes in the cost of living in the manner provided by Internal  
719 Revenue Code s. 401(a)(17)(B). For any person who first became a  
720 member before the first plan year beginning on or after January  
721 1, 1996, the limitation on compensation may not be less than the  
722 maximum compensation amount that was allowed to be taken into  
723 account under the plan ~~as~~ in effect on July 1, 1993, which  
724 limitation shall be adjusted for changes in the cost of living  
725 since 1989 in the manner provided by Internal Revenue Code s.

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726 401(a) (17) (1991).

727 (8)~~(5)~~ "Creditable service" or "credited service" means the  
728 aggregate number of years of service and fractional parts of  
729 years of service of any police officer, omitting intervening  
730 years and fractional parts of years when such police officer may  
731 not have been employed by the municipality subject to the  
732 following conditions:

733 (a) A ~~No~~ police officer may not ~~will~~ receive credit for  
734 years or fractional parts of years of service if he or she has  
735 withdrawn his or her contributions to the fund for those years  
736 or fractional parts of years of service, unless the police  
737 officer repays into the fund the amount he or she has withdrawn,  
738 plus interest as determined by the board. The member has ~~shall~~  
739 ~~have~~ at least 90 days after his or her reemployment to make  
740 repayment.

741 (b) A police officer may voluntarily leave his or her  
742 contributions in the fund for ~~a period of~~ 5 years after leaving  
743 the employ of the police department, pending the possibility of  
744 his or her being rehired by the same department, without losing  
745 credit for the time he or she has participated actively as a  
746 police officer. If he or she is not reemployed as a police  
747 officer with the same department within 5 years, his or her  
748 contributions shall be returned ~~to him or her~~ without interest.

749 (c) Credited service under this chapter shall be provided  
750 only for service as a police officer, ~~as defined in subsection~~  
751 ~~(11)~~, or for military service and may not include credit for any  
752 other type of service. A municipality ~~may~~, by local ordinance,  
753 may provide for the purchase of credit for military service  
754 occurring before employment as well as prior service as a police

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755 officer for some other employer as long as the police officer is  
756 not entitled to receive a benefit for such ~~other~~ prior service  
757 ~~as a police officer~~. For purposes of determining credit for  
758 prior service, in addition to service as a police officer in  
759 this state, credit may be given for federal, other state, or  
760 county service as long as such service is recognized by the  
761 Criminal Justice Standards and Training Commission within the  
762 Department of Law Enforcement as provided in ~~under~~ chapter 943  
763 or the police officer provides proof to the board of trustees  
764 that such service is equivalent to the service required to meet  
765 the definition of a police officer under subsection (18) ~~(11)~~.

766 (d) In determining the creditable service of a ~~any~~ police  
767 officer, credit for up to 5 years of the time spent in the  
768 military service of the Armed Forces of the United States shall  
769 be added to the years of actual service, if:

770 1. The police officer is in the active employ of the  
771 municipality before ~~prior to~~ such service and leaves a position,  
772 other than a temporary position, for the purpose of voluntary or  
773 involuntary service in the Armed Forces of the United States.

774 2. The police officer is entitled to reemployment under ~~the~~  
775 ~~provisions of~~ the Uniformed Services Employment and Reemployment  
776 Rights Act.

777 3. The police officer returns to his or her employment as a  
778 police officer of the municipality within 1 year after ~~from~~ the  
779 date of his or her release from such active service.

780 (9) ~~(6)~~ "Deferred Retirement Option Plan" or "DROP" means a  
781 local law plan retirement option in which a police officer may  
782 elect to participate. A police officer may retire for all  
783 purposes of the plan and defer receipt of retirement benefits

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784 into a DROP account while continuing employment with his or her  
785 employer. However, a police officer who enters ~~the~~ DROP and who  
786 is otherwise eligible to participate may ~~shall~~ not ~~thereby~~ be  
787 precluded from participation or continued participation  
788 ~~participating, or continuing to participate,~~ in a supplemental  
789 plan in existence on, or created after, March 12, 1999 ~~the~~  
790 ~~effective date of this act.~~

791 (10) "Defined contribution plan" means the component of a  
792 local law plan to which deposits are made to provide benefits  
793 for police officers, or for police officers and firefighters if  
794 both are included. Such component is an element of a local law  
795 plan and exists in conjunction with the defined benefit  
796 component that meets the required benefits and minimum standards  
797 of this chapter. The retirement benefits of the defined  
798 contribution plan shall be provided through individual member  
799 accounts in accordance with the applicable provisions of the  
800 Internal Revenue Code and related regulations and are limited to  
801 the contributions made into each member's account and the actual  
802 accumulated earnings, net of expenses, earned on the member's  
803 account.

804 (11)~~(7)~~ "Division" means the Division of Retirement of the  
805 Department of Management Services.

806 (12)~~(8)~~ "Enrolled actuary" means an actuary who is enrolled  
807 under Subtitle C of Title III of the Employee Retirement Income  
808 Security Act of 1974 and who is a member of the Society of  
809 Actuaries or the American Academy of Actuaries.

810 (13)~~(9)~~ "Local law municipality" means ~~is~~ any municipality  
811 in which ~~there exists~~ a local law plan exists.

812 (14)~~(10)~~ "Local law plan" means a retirement ~~defined~~

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813 ~~benefit pension plan, which includes both a defined benefit plan~~  
814 ~~component and a defined contribution plan component, for police~~  
815 ~~officers, or for police officers and firefighters if both are,~~  
816 ~~where~~ included, as described in s. 185.35, established by  
817 municipal ordinance or special act of the Legislature, which  
818 ~~enactment~~ sets forth all plan provisions. Local law plan  
819 provisions may vary from the provisions of this chapter if the,  
820 ~~provided that~~ required ~~minimum~~ benefits and minimum standards of  
821 this chapter are met. However, any such variance must ~~shall~~  
822 provide a greater benefit for police officers. Actuarial  
823 valuations of local law plans shall be conducted by an enrolled  
824 actuary as provided in s. 185.221(2)(b).

825 (15) "Long-term funded ratio" or "funded ratio" means the  
826 ratio of the actuarial value of assets of the plan to the  
827 actuarial accrued liabilities of the plan, as reported in the  
828 most recent actuarial valuation of the plan, deemed to be in  
829 compliance with chapter 112 by the Department of Management  
830 Services.

831 (16) "Minimum benefits" means the benefits set forth in ss.  
832 185.01-185.341 and ss. 185.37-185.50.

833 (17) "Minimum standards" means the standards set forth in  
834 ss. 185.01-185.341 and ss. 185.37-185.50.

835 (18) ~~(11)~~ "Police officer" means any person who is elected,  
836 appointed, or employed full time by a ~~any~~ municipality, who is  
837 certified or required to be certified as a law enforcement  
838 officer in compliance with s. 943.1395, who is vested with  
839 authority to bear arms and make arrests, and whose primary  
840 responsibility is the prevention and detection of crime or the  
841 enforcement of the penal, criminal, traffic, or highway laws of

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842 the state. The term ~~This definition~~ includes all certified  
843 supervisory and command personnel whose duties include, in whole  
844 or in part, the supervision, training, guidance, and management  
845 responsibilities of full-time law enforcement officers, part-  
846 time law enforcement officers, or auxiliary law enforcement  
847 officers, but does not include part-time law enforcement  
848 officers or auxiliary law enforcement officers as those terms  
849 ~~the same~~ are defined in s. 943.10(6) and (8), respectively. For  
850 the purposes of this chapter only, the term also includes  
851 ~~"police officer"~~ also shall include a public safety officer who  
852 is responsible for performing both police and fire services. Any  
853 plan may provide that the police chief shall have an option to  
854 participate, ~~or not,~~ in that plan.

855 (19) ~~(12)~~ "Police Officers' Retirement Trust Fund" means a  
856 trust fund, by whatever name known, as provided under s. 185.03  
857 for the purpose of assisting municipalities in establishing and  
858 maintaining a retirement plan for police officers.

859 (20) "Required benefits" means the lesser of the minimum  
860 benefits set forth in this chapter or the base benefits of the  
861 plan. For local law plans created after March 1, 2013, the term  
862 means the minimum benefits set forth in this chapter.

863 (21) ~~(13)~~ "Retiree" or "retired police officer" means a  
864 police officer who has entered retirement status. For the  
865 purposes of a plan that includes a Deferred Retirement Option  
866 Plan (DROP), a police officer who enters ~~the~~ DROP is ~~shall be~~  
867 considered a retiree for all purposes of the plan. However, a  
868 police officer who enters ~~the~~ DROP and who is otherwise eligible  
869 to participate may ~~shall not thereby~~ be precluded from  
870 participating, or continuing to participate, in a supplemental

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871 plan in existence on, or created after, March 12, 1999 ~~the~~  
872 ~~effective date of this act.~~

873 (22) ~~(14)~~ "Retirement" means a police officer's separation  
874 from city employment as a police officer with immediate  
875 eligibility for ~~receipt of~~ benefits under the plan. For purposes  
876 of a plan that includes a Deferred Retirement Option Plan  
877 (DROP), "retirement" means the date a police officer enters ~~the~~  
878 DROP.

879 (23) "Special benefits" means benefits provided in a  
880 defined contribution plan for police officers.

881 (24) ~~(15)~~ "Supplemental plan" means a plan to which deposits  
882 of the premium tax moneys as provided in s. 185.08 are made to  
883 provide extra benefits to police officers, or police officers  
884 and firefighters if both are ~~where included, under this chapter.~~  
885 Such a plan is an element of a local law plan and exists in  
886 conjunction with a defined benefit component ~~plan~~ that meets the  
887 required minimum benefits and minimum standards of this chapter.  
888 Any supplemental plan in existence on March 1, 2014, shall be  
889 deemed to be a defined contribution plan in compliance with s.  
890 185.35(8).

891 (25) ~~(16)~~ "Supplemental plan municipality" means a ~~any~~ local  
892 law municipality in which ~~there existed~~ a supplemental plan  
893 existed as of December 1, 2000.

894 Section 9. Subsection (6) of section 185.06, Florida  
895 Statutes, is amended to read:

896 185.06 General powers and duties of board of trustees.—For  
897 any municipality, chapter plan, local law municipality, or local  
898 law plan under this chapter:

899 (6) To assist the board in meeting its responsibilities

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900 under this chapter, the board, if it so elects, may:

901 (a) Employ independent legal counsel at the pension fund's  
902 expense.

903 (b) Employ an independent enrolled actuary, as defined in  
904 s. 185.02~~(8)~~, at the pension fund's expense.

905 (c) Employ such independent professional, technical, or  
906 other advisers as it deems necessary at the pension fund's  
907 expense.

908

909 If the board chooses to use the municipality's or special  
910 district's legal counsel, or actuary, or ~~chooses to use~~ any of  
911 its ~~the municipality's other~~ professional, technical, or other  
912 advisers, it must do so only under terms and conditions  
913 acceptable to the board.

914 Section 10. Paragraphs (d) through (g) of subsection (1) of  
915 section 185.07, Florida Statutes, are amended, and a new  
916 paragraph (e) is added to that subsection, to read:

917 185.07 Creation and maintenance of fund.—For any  
918 municipality, chapter plan, local law municipality, or local law  
919 plan under this chapter:

920 (1) The municipal police officers' retirement trust fund in  
921 each municipality described in s. 185.03 shall be created and  
922 maintained in the following manner:

923 (d) By payment by the municipality or other sources of a  
924 sum equal to the normal cost and the amount required to fund any  
925 actuarial deficiency shown by an actuarial valuation conducted  
926 under as provided in part VII of chapter 112 after taking into  
927 account the amounts described in paragraphs (b), (c), (f), (g),  
928 and (h) and the tax proceeds described in paragraph (a) which

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929 must be used to fund defined benefit plan benefits, except as  
930 otherwise excluded from consideration in determining the  
931 mandatory payment.

932 (e) For local law plans, in addition to the mandatory  
933 payment described in paragraph (d), by mandatory payment by the  
934 municipality of the amount specified in s. 185.35(3), if the  
935 long-term funded ratio of the plan is less than 80 percent.

936 (f)~~(e)~~ By all gifts, bequests and devises when donated to  
937 the fund.

938 (g)~~(f)~~ By all accretions to the fund by way of interest or  
939 dividends on bank deposits or otherwise.

940 (h)~~(g)~~ By all other sources of income now or hereafter  
941 authorized by law for the augmentation of such municipal police  
942 officers' retirement trust fund.

943  
944 Nothing in this section shall be construed to require adjustment  
945 of member contribution rates in effect on the date this act  
946 becomes a law, including rates that exceed 5 percent of salary,  
947 provided that such rates are at least one-half of 1 percent of  
948 salary.

949 Section 11. Subsection (2) of section 185.16, Florida  
950 Statutes, is amended to read:

951 185.16 Requirements for retirement.—For any municipality,  
952 chapter plan, local law municipality, or local law plan under  
953 this chapter, any police officer who completes 10 or more years  
954 of creditable service as a police officer and attains age 55, or  
955 completes 25 years of creditable service as a police officer and  
956 attains age 52, and for such period has been a member of the  
957 retirement fund is eligible for normal retirement benefits.

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958 Normal retirement under the plan is retirement from the service  
 959 of the city on or after the normal retirement date. In such  
 960 event, for chapter plans and local law plans, payment of  
 961 retirement income will be governed by the following provisions  
 962 of this section:

963 (2) The amount of the monthly retirement income payable to  
 964 a police officer who retires on or after his or her normal  
 965 retirement date shall be an amount equal to the number of the  
 966 police officer's years of credited service multiplied by 2  
 967 percent of his or her average final compensation. ~~However, if~~  
 968 ~~current state contributions pursuant to this chapter are not~~  
 969 ~~adequate to fund the additional benefits to meet the minimum~~  
 970 ~~requirements in this chapter, only increment increases shall be~~  
 971 ~~required as state moneys are adequate to provide. Such~~  
 972 ~~increments shall be provided as state moneys become available.~~

973 Section 12. Section 185.35, Florida Statutes, is amended to  
 974 read:

975 185.35 Municipalities that have ~~having~~ their own retirement  
 976 ~~pension~~ plans for police officers. ~~For any municipality, chapter~~  
 977 ~~plan, local law municipality, or local law plan under this~~  
 978 ~~chapter,~~ In order for a municipality that has its municipalities  
 979 ~~with their own retirement plan pension plans~~ for police  
 980 officers, or for police officers and firefighters if both are  
 981 included, to participate in the distribution of the tax fund  
 982 established under ~~pursuant to~~ s. 185.08, a local law plan and  
 983 its plan sponsor plans must meet the required ~~minimum~~ benefits  
 984 and minimum standards set forth in this chapter:

985 (1) If a municipality has a retirement ~~pension~~ plan for  
 986 police officers, or for police officers and firefighters if both

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987 are included, which, in the opinion of the division, meets the  
988 required minimum benefits and minimum standards set forth in  
989 this chapter, the board of trustees of the pension plan must, ~~as~~  
990 ~~approved by a majority of police officers of the municipality,~~  
991 ~~may~~:

992 ~~(a)~~ place the income from the premium tax in s. 185.08 in  
993 such ~~pension~~ plan for the sole and exclusive use of its police  
994 officers, or its police officers and firefighters if both are  
995 included, where it shall become an integral part of that ~~pension~~  
996 plan and ~~shall~~ be used to fund benefits as follows:

997 (a) The base premium tax revenues must be used to fund  
998 required benefits. To the extent the base premium tax revenues  
999 exceed the annual actuarial cost of the plan's required  
1000 benefits, such excess revenues must be used as directed in  
1001 paragraph (b).

1002 (b) Of the additional premium tax revenues received which  
1003 are in excess of the amount received for the 2012 calendar year  
1004 and any accumulations of additional premium tax revenues which  
1005 have not been applied to fund benefits in excess of the plan's  
1006 base benefits:

1007 1. If the plan has a supplemental plan in effect as of  
1008 September 30, 2013, whereby all premium tax revenues received in  
1009 excess of the amount received for the 2012 calendar year are  
1010 scheduled to be used to fund defined contribution plan benefits  
1011 and:

1012 a. If the plan has a long-term funded ratio of less than 80  
1013 percent, 50 percent of the additional premium tax revenues  
1014 subject to this paragraph must be used as additional  
1015 contributions to pay the plan's actuarial deficiency and the

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1016 remainder must be used to fund special benefits; or

1017 b. If the plan has a long-term funded ratio of 80 percent  
1018 or greater, the additional premium tax revenues subject to this  
1019 paragraph must be used to fund special benefits.

1020 2. If subparagraph 1. is not applicable and the plan has a  
1021 long-term funded ratio of less than 80 percent:

1022 a. Fifty percent of the additional premium tax revenues  
1023 subject to this paragraph must be used as additional  
1024 contributions to pay the plan's actuarial deficiency;

1025 b. Twenty-five percent of the additional premium tax  
1026 revenues subject to this paragraph must be used to fund required  
1027 benefits; and

1028 c. Twenty-five percent of the additional premium tax  
1029 revenues subject to this paragraph must be placed in a defined  
1030 contribution plan to fund special benefits.

1031 3. If subparagraph 1. is not applicable and the plan has a  
1032 long-term funded ratio of 80 percent or greater:

1033 a. Fifty percent of the additional premium tax revenues  
1034 subject to this paragraph must be used to fund required  
1035 benefits; and

1036 b. Fifty percent of the additional premium tax revenues  
1037 subject to this paragraph must be placed in a defined  
1038 contribution plan to fund special benefits.

1039  
1040 Any additional premium tax revenues used to fund the plan's  
1041 actuarial deficiency pursuant to this paragraph may not be  
1042 considered in determining the mandatory payment described in s.  
1043 185.07(1)(d).

1044 (c) Additional premium tax revenues not described in

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1045 paragraph (b) must be used to fund benefits that were not  
1046 included in the required benefits ~~pay extra benefits to the~~  
1047 ~~police officers included in that pension plan; or~~

1048 ~~(b) May place the income from the premium tax in s. 185.08~~  
1049 ~~in a separate supplemental plan to pay extra benefits to the~~  
1050 ~~police officers, or police officers and firefighters if~~  
1051 ~~included, participating in such separate supplemental plan.~~

1052 (2) Insurance premium tax revenues may not be used to fund  
1053 benefits provided in a defined benefit plan which were not  
1054 provided by the plan as of March 1, 2014. However, for a local  
1055 law plan created after March 1, 2014, up to 50 percent of the  
1056 insurance premium tax revenues may be used to fund defined  
1057 benefit plan component benefits, with the remainder used to fund  
1058 defined contribution plan component benefits.

1059 (3) If a plan offers benefits in excess of its required  
1060 benefits, such benefits may be reduced if the plan continues to  
1061 meet the required benefits of the plan and the minimum standards  
1062 set forth in this chapter. The amount of insurance premium tax  
1063 revenues previously used to fund benefits in excess of the  
1064 plan's required benefits before the reduction must be used as  
1065 provided in paragraph (1) (b). Twenty-five percent of the amount  
1066 of any mandatory contribution paid by the municipality which was  
1067 previously used to fund benefits above the level of required  
1068 benefits provided before the reduction must be used as  
1069 additional contributions as specified in s. 185.07 to fund the  
1070 plan's actuarial deficiency.

1071 (4) ~~(2)~~ The premium tax provided by this chapter shall ~~in~~  
1072 ~~all cases~~ be used in its entirety to provide retirement ~~extra~~  
1073 benefits to police officers, or to police officers and

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1074 firefighters if both are included. However, ~~local law plans in~~  
1075 ~~effect on October 1, 1998, must comply with the minimum benefit~~  
1076 ~~provisions of this chapter only to the extent that additional~~  
1077 ~~premium tax revenues become available to incrementally fund the~~  
1078 ~~cost of such compliance as provided in s. 185.16(2). If a plan~~  
1079 ~~is in compliance with such minimum benefit provisions, as~~  
1080 ~~subsequent additional tax revenues become available, they shall~~  
1081 ~~be used to provide extra benefits.~~ Local law plans created by  
1082 special act before May 27, 1939, shall be deemed to comply with  
1083 this chapter. ~~For the purpose of this chapter, the term:~~

1084 (a) ~~"Additional premium tax revenues" means revenues~~  
1085 ~~received by a municipality pursuant to s. 185.10 which exceed~~  
1086 ~~the amount received for calendar year 1997.~~

1087 (b) ~~"Extra benefits" means benefits in addition to or~~  
1088 ~~greater than those provided to general employees of the~~  
1089 ~~municipality and in addition to those in existence for police~~  
1090 ~~officers on March 12, 1999.~~

1091 (5)~~(3)~~ A retirement plan or amendment to a retirement plan  
1092 may not be proposed for adoption unless the proposed plan or  
1093 amendment contains an actuarial estimate of the costs involved.  
1094 Such proposed plan or proposed plan change may not be adopted  
1095 without the approval of the municipality or, where permitted,  
1096 the Legislature. Copies of the proposed plan or proposed plan  
1097 change and the actuarial impact statement of the proposed plan  
1098 or proposed plan change shall be furnished to the division  
1099 before the last public hearing on the proposal is held thereon.  
1100 Such statement must also indicate whether the proposed plan or  
1101 proposed plan change is in compliance with s. 14, Art. X of the  
1102 State Constitution and those provisions of part VII of chapter

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1103 112 which are not expressly provided in this chapter.  
1104 Notwithstanding any other provision, only those local law plans  
1105 created by special act of legislation before May 27, 1939, are  
1106 deemed to meet the minimum benefits and minimum standards only  
1107 in this chapter.

1108 (6)~~(4)~~ Notwithstanding any other provision, with respect to  
1109 any supplemental plan municipality:

1110 (a) Section 185.02(7)(a) ~~185.02(4)(a)~~ does not apply, and a  
1111 local law plan and a supplemental plan may continue to use their  
1112 definition of compensation or salary in existence on March 12,  
1113 1999.

1114 (b) A local law plan and a supplemental plan must continue  
1115 to be administered by a board or boards of trustees numbered,  
1116 constituted, and selected as the board or boards were numbered,  
1117 constituted, and selected on December 1, 2000.

1118 ~~(c) The election set forth in paragraph (1)(b) is deemed to~~  
1119 ~~have been made.~~

1120 (7)~~(5)~~ The retirement plan setting forth the benefits and  
1121 the trust agreement, if any, covering the duties and  
1122 responsibilities of the trustees and the regulations of the  
1123 investment of funds must be in writing and copies made available  
1124 to the participants and to the general public.

1125 (8) In addition to the defined benefit component of the  
1126 local law plan, each plan sponsor must have a defined  
1127 contribution plan component within the local law plan by October  
1128 1, 2014, or upon the creation date of a new participating plan.  
1129 However, the plan sponsor of any plan established by special act  
1130 of the Legislature has until July 1, 2015, to create a defined  
1131 contribution component within the plan.

29-00060A-14

2014246\_\_

1132       (9) Notwithstanding any other provision of this chapter, a  
1133 municipality that has implemented or proposed changes to a local  
1134 law plan based on the municipality's reliance on an  
1135 interpretation of this chapter by the department on or after  
1136 August 14, 2012, and before February 1, 2013, may continue the  
1137 implemented changes or continue to implement proposed changes.  
1138 Such reliance must be evidenced by a written collective  
1139 bargaining proposal or agreement, or formal correspondence  
1140 between the municipality and the department which describes the  
1141 specific changes to the local law plan, with the initial  
1142 proposal, agreement, or correspondence from the municipality  
1143 dated before February 1, 2013. Changes to the local law plan  
1144 which are otherwise contrary to this chapter may continue in  
1145 effect until the earlier of October 1, 2017, or the effective  
1146 date of a collective bargaining agreement that is contrary to  
1147 the changes to the local law plan.

1148       Section 13. The Legislature finds that a proper and  
1149 legitimate state purpose is served when employees and retirees  
1150 of this state and its political subdivisions, and the  
1151 dependents, survivors, and beneficiaries of such employees and  
1152 retirees, are extended the basic protections afforded by  
1153 governmental retirement systems that provide fair and adequate  
1154 benefits and that are managed, administered, and funded in an  
1155 actuarially sound manner as required under s. 14, Article X of  
1156 the State Constitution and part VII of chapter 112, Florida  
1157 Statutes. Therefore, the Legislature determines and declares  
1158 that this act fulfills an important state interest.

1159       Section 14. This act shall take effect July 1, 2014.

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-14-14  
Meeting Date

Topic Municipal Pensions

Bill Number SB246  
(if applicable)

Name David Murrell

Amendment Barcode \_\_\_\_\_  
(if applicable)

Job Title Director Legislative Services

Address 300 E. Brevard Street  
Tallahassee FL 32327  
Street City State Zip

Phone 850-222-8329

E-mail DavidM@flpha.org

Speaking:  For  Against  Information

Representing Florida Police Benevolent Association

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/14/14  
Meeting Date

Topic Police / Fire Pensions

Bill Number SB 246  
*(if applicable)*

Name Kraig Conn

Amendment Barcode \_\_\_\_\_  
*(if applicable)*

Job Title \_\_\_\_\_

Address 301 S. Brimough St.  
Street

Phone 222 9684

Tall FL 32301  
City State Zip

E-mail Kconn@flcities.com

Speaking:  For  Against  Information

Representing Florida League of Cities

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

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THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/14/14  
Meeting Date

Topic Local Pension

Bill Number 246  
*(if applicable)*

Name Leticia M Adams

Amendment Barcode \_\_\_\_\_  
*(if applicable)*

Job Title Senior Policy Director

Address 138 S. Broadway St.  
Street

Phone 850 544 6866

Tallah FL 32301  
City State Zip

E-mail ladams@flchamber.com

Speaking:  For  Against  Information

Representing Florida Chamber of Commerce

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

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THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1.14.2014

Meeting Date

Topic SB 246 Pension Reform Bill Number SB 246  
Name ED Kelley Amendment Barcode \_\_\_\_\_ (if applicable)  
Job Title Mayor - City of Ormond Beach (if applicable)  
Address 22 S. Beach St. F Phone 386-676-3200  
Ormond Beach FL 32174 E-mail Kelley@ormondbeach.org  
Street City State Zip

Speaking:  For  Against  Information

Representing CITY OF ORMOND BEACH

Appearing at request of Chair:  Yes  No Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-14-14

Meeting Date

Topic SB 246 PENSION REFORM

Bill Number SB 246  
*(if applicable)*

Name VICE MAYOR GARY PRICE

Amendment Barcode \_\_\_\_\_  
*(if applicable)*

Job Title CITY OF NAPLES

Address 3126 LEEWARD LN

Phone 239-404-0731

Street

NAPLES FL 34103

City

State

Zip

E-mail \_\_\_\_\_

Speaking:  For  Against  Information

Representing CITY OF NAPLES

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/14/14  
Meeting Date

Topic Municipal Retirement  
Name Rocco Salvatori  
Job Title Vice President

Bill Number 246  
*(if applicable)*  
Amendment Barcode \_\_\_\_\_  
*(if applicable)*

Address 345 W. Madison St  
*Street*  
Tallahassee FL 32301  
*City State Zip*

Phone 941-721-5114  
E-mail roccofish@verizon.net

Speaking:  For  Against  Information

Representing Florida Professional Firefighters

Appearing at request of Chair:  Yes  No  
Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-14-14

Meeting Date

Topic LOCAL PENSION REFORM

Bill Number SB 246  
*(if applicable)*

Name TIM CADDELL

Amendment Barcode \_\_\_\_\_  
*(if applicable)*

Job Title GOV. RELATIONS ADMINISTRATOR

Address 5851 PARK BLV

Phone 727-541-0721

Street

PINELLAS PARK FL 33781

E-mail tcaddell@pinellas-park.com

City

State

Zip

Speaking:  For  Against  Information

Representing CITY OF PINELLAS PARK

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

S-001 (10/20/11)



**CITY OF FORT MYERS**  
**Randall P. Henderson, Jr.**  
**Mayor**

January 10, 2014

Honorable Wilton Simpson  
322 Senate Office Building  
404 South Monroe Street  
Tallahassee, FL 32399-1100

Re: SB 246 Municipal Police Officer and Firefighter Pension Plans

Honorable Wilton Simpson:

The Senate Community Affairs Committee of which you are the Chair is scheduled to hear SB 246 Municipal Police Officer and Firefighter Pension Plans on Tuesday, January 14, 2014. The City of Fort Myers requests your assistance in amending the bill to reflect the adopted legislative policy of City Council.

The City supports pension reform legislation that allows the use of premium tax revenues to pay down unfunded liabilities of police and fire pension plans and to pay for existing benefits. The City opposes language that requires the City to use premium tax revenues to pay for new or extra benefits. Such a requirement increases pension costs paid by the City and removes funding available for the delivery of services to citizens or requires increases in taxes to maintain current service levels. The current language of SB 246 does not provide the flexibility needed for the City to provide a sustainable pension plan that safeguards City taxpayer dollars.

I appreciate your continued effort on behalf of the City and its taxpayers. If you have any questions, please let me know.

Sincerely,

Randall P. Henderson, Jr.  
Mayor

cc: Honorable Mayor and City Council  
William P. Mitchell, City Manager  
Marvin Collins, Assistant City Manager  
Scott Dudley, Florida League of Cities Legislative Director  
Keith Arnold, Legislative Liaison



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

**COMMITTEES:**  
Governmental Oversight and Accountability, *Chair*  
Appropriations Subcommittee on Finance and  
Tax, *Vice Chair*  
Appropriations  
Appropriations Subcommittee on Transportation,  
Tourism, and Economic Development  
Banking and Insurance  
Commerce and Tourism  
Judiciary  
Rules

**JOINT COMMITTEE:**  
Joint Legislative Auditing Committee

**SENATOR JEREMY RING**  
29th District

December 19, 2013

Honorable Senator Wilton Simpson  
322 Senate Office Building  
404 South Monroe Street  
Tallahassee, Fl 32399

Dear Chairman Simpson,

I am writing to respectfully request your cooperation in placing Senate Bill 246, relating to Local Government Pensions on the Community Affairs agenda at your earliest convenience. I would greatly appreciate the opportunity to discuss the bill at greater length before your committee.

Thank you in advance for your assistance. As always, please do not hesitate to contact me with any questions or comments you may have.

Very Truly Yours,

A handwritten signature in cursive script that reads "Jeremy Ring".

Jeremy Ring  
Senator District 29

cc: Tom Yeatman

**REPLY TO:**

- 5790 Margate Boulevard, Margate, Florida 33063 (954) 917-1392 FAX: (954) 917-1394
- 405 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5029

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**DON GAETZ**  
President of the Senate

**GARRETT RICHTER**  
President Pro Tempore

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Community Affairs

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BILL: SB 510

INTRODUCER: Senator Ring

SUBJECT: Local Government Neighborhood Improvement Districts

DATE: January 14, 2014

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	White	Yeatman	CA	<b>Favorable</b>
2.			AFT	
3.			AP	

---

**I. Summary:**

SB 510 authorizes local government neighborhood improvement districts (NIDs) to borrow money and incur debt, and to pledge special assessments to meet such obligations.

**II. Present Situation:**

**Neighborhood Improvement Districts**

*Purposes and Creation*

Part IV of ch. 163, F.S., is known as the “Safe Neighborhoods Act.” The intent of the Act is to:

- Guide and accomplish the coordinated, balanced, and harmonious development of safe neighborhoods;
- Promote the health, safety, and general welfare of these areas and their inhabitants, visitors, property owners, and workers;
- Establish, maintain, and preserve property values and foster the development of attractive neighborhoods and business environments;
- Prevent overcrowding and congestion;
- Improve or redirect traffic and provide pedestrian safety; and
- Reduce crime rates.<sup>1</sup>

Section 163.503(1) defines the term “neighborhood improvement district” to mean:

A district located in an area in which more than 75 percent of the land is used for residential purposes, or in an area in which more than 75 percent

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<sup>1</sup> See s. 163.502, F.S.

of the land is used for commercial, office, business, or industrial purposes, excluding the land area used for public facilities, and where there is a plan to reduce crime through the implementation of crime prevention through environmental design, environmental security or defensible space techniques, or through community policing innovations. . . .

The Safe Neighborhoods Act allows county or municipal governing bodies to create NIDs through the adoption of a planning ordinance. Each NID that is established is required to register within 30 days with both the Department of Economic Opportunity and the Department of Legal Affairs and provide the name, location, size, type of NID, and such other information that the departments may require.<sup>2</sup> Under current law, there are four types of NIDs:

- Local government NIDs,
- Property owners' association NIDs,
- Community redevelopment NIDs, and
- Special NIDs, which are further classified as either residential or business.<sup>3</sup>

As of January 2014, there are 32 active NIDs in the state of Florida.<sup>4</sup> Twenty-eight of these are local government NIDs, two are special residential NIDs, one is classified as a property owners' association NID, and one is a Preservation and Enhancement District.

#### *NID Boards and Revenue Sources*

The board of directors of a local government NID is the local governing body of the municipality or county that created the NID; however, as an alternative, a majority of the local governing body may also appoint a different board.<sup>5</sup> The officers of an incorporated property owners' association serve as the board of directors for property owners' association NIDs.<sup>6</sup> The board of a special NID is a three-member body appointed by the governing body of the municipality or county that created the district.<sup>7</sup> The board of a community redevelopment NID is the community redevelopment board of commissioners, which is designated by the governing body of the municipality or county that created the board.<sup>8</sup>

Local government NIDs are authorized to levy an ad valorem tax on real and personal property of up to two mills annually.<sup>9</sup> Special NIDs have the same taxing authority; however, this authority is subject to referendum.<sup>10</sup> Special *residential* NID ad valorem taxes are approved by a majority of the district electors voting in a referendum.<sup>11</sup> Special *business* NID ad valorem taxes

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<sup>2</sup> Section 163.5055, F.S.

<sup>3</sup> See ss. 163.506-163.512, F.S.

<sup>4</sup> Florida Department of Economic Opportunity, Division of Community Development, *Official List of Special Districts Online*, available at <http://dca.deo.myflorida.com/fhcd/sdip/OfficialListdeo/> (last visited Jan. 10, 2014). See Option 5.b.

<sup>5</sup> Sections 163.506(1)(e), 163.506(3), F.S.

<sup>6</sup> Section 163.508(1)(e), F.S.

<sup>7</sup> Section 163.511(1)(f), F.S.

<sup>8</sup> Section 163.356, F.S.

<sup>9</sup> Section 163.506(1)(c), F.S.

<sup>10</sup> Section 163.511(1)(a) and (b), F.S.

<sup>11</sup> Section 163.511(3)(g), F.S.

are approved if freeholders representing in excess of 50 percent of the assessed value of the property within the district endorse the referendum.<sup>12</sup>

All NIDs are also authorized, subject to referendum approval, to make and collect special assessments.<sup>13</sup> Assessments may not exceed \$500 for each individual parcel of land per year and require an affirmative vote by a majority of the registered voters residing in the district.<sup>14</sup> Community redevelopment NIDs may also utilize community redevelopment trust funds to implement district planning and programming.<sup>15</sup>

#### *NID Dissolutions*

Local government and community redevelopment NIDs may be dissolved by the governing body that established them.<sup>16</sup> Property owners' association NIDs continue in perpetuity as long as the property owners' association created when establishing the NID exists.<sup>17</sup> Special NIDs are dissolved at the end of the tenth fiscal year of operation.<sup>18</sup>

#### *NIDs and Bond Authority*

Although NIDs have various powers, they do not have express authority to borrow funds. In 2006, the Florida Attorney General issued Opinion 2006-49, stating that an NID created by ordinance pursuant to s. 163.511, F.S., does not have the authority to borrow money to carry out the purposes of the district.<sup>19</sup> The Attorney General's Office reasoned that a statutorily created entity is limited to such powers expressly granted by law or reasonably implied to carry out its expressly granted power. The opinion further stated that "[w]hen the Legislature has directed how a thing shall be done, that is in effect a prohibition against its being done any other way."

### **Other Sources of Funding for Local Government Improvement Efforts**

County and municipal governments have authority under current law and under their constitutional home rule authority to raise revenue that could be used for many of the purposes identified by the Safe Neighborhoods Act.

Section 125.01(1)(q), F.S., provides that counties may establish:

municipal service taxing or benefit units for any part or all of the unincorporated area of the county, within which it may provide fire protection, law enforcement, beach erosion control, recreation service and facilities, water..., streets, sidewalks, street lighting, garbage and trash

<sup>12</sup> Section 163.511(4)(g), F.S.

<sup>13</sup> Section 163.514(16), F.S. This authority and any of the other NID powers enumerated in s.163.514, F.S., may be prohibited by the NID's enacting ordinance.

<sup>14</sup> *Id.*

<sup>15</sup> Section 163.512(1)(c), F.S.

<sup>16</sup> Sections 163.506(4) and 163.512(3), F.S.

<sup>17</sup> Section 163.508(4), F.S.

<sup>18</sup> Section 163.511(13), F.S. Special NIDs may continue for subsequent 10-year periods if the continuation of the district is approved through referendum.

<sup>19</sup> Op. Atty Gen. Fla. 2006-49 (2006).

collection and disposal, waste and sewage collection and disposal, drainage, transportation, indigent health care services, mental health care services, and other essential facilities and municipal services from funds derived from service charges, special assessments, or taxes within such unit only.... This paragraph authorizes all counties to levy additional taxes, within the limits fixed for municipal purposes, within such municipal service taxing units under the authority of the second sentence of s. 9(b), Art. VII of the State Constitution.

Section 125.01(1)(r), F.S., grants counties the power to levy and collect ad valorem taxes, and provides that no referendum is required for the levy by a county of ad valorem taxes for county purposes or for providing municipal services within any municipal service taxing unit. The distinction between a municipal service taxing unit and a municipal service benefit unit is that in a benefit unit the services are funded by a service charge or a special assessment rather than a tax.

All taxes, other than ad valorem taxes, are reserved to the state.<sup>20</sup> Local governments may levy other taxes only if these taxes are authorized by general law. Not all local government revenue sources are taxes. Counties and municipalities may levy fees, assessments, or charges for services under their home rule authority. Special assessments may be used to fund certain services and to construct and maintain capital facilities, such as those appropriate for NIDs, if they meet two requirements: (1) the property subject to assessment must derive a special benefit from the service or improvement funded by the assessment, and (2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.<sup>21</sup>

### III. Effect of Proposed Changes:

**Section 1** amends s. 163.506, F.S., to authorize local government NIDs to borrow money, contract loans, and incur indebtedness, insofar as loan terms may not exceed the life of the project secured by the loan. The governing body of local government NIDs would be able to issue a resolution authorizing bonds. Bonds must be approved by the board of the district, the governing body of the municipality or county that created the district, and by referendum. The referendum required for bonds is the same referendum currently required to impose special assessments. Local government NIDs would be able to pledge special assessments to secure or repay district obligations.

**Section 2** provides an effective date of July 1, 2014.

### IV. Constitutional Issues:

#### A. Municipality/County Mandates Restrictions:

None.

<sup>20</sup> Fla. Const. Art. VII, s. 1(a).

<sup>21</sup> See *City of Boca Raton v. State*, 595 So. 2d 25 (Fla. 1992).

**B. Public Records/Open Meetings Issues:**

None.

**C. Trust Funds Restrictions:**

None.

**V. Fiscal Impact Statement:****A. Tax/Fee Issues:**

Local governments may incur costs associated with conducting referenda.

**B. Private Sector Impact:**

None.

**C. Government Sector Impact:**

The bill neither has a fiscal impact on the Department of Revenue,<sup>22</sup> nor on state government more broadly. However, local governments may incur additional costs associated with conducting referenda.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends s. 163.506 of the Florida Statutes.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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<sup>22</sup> Department of Revenue, *Senate Bill 510 Agency Analysis* (Dec. 16, 2013).

By Senator Ring

29-00692A-14

2014510\_\_

1                   A bill to be entitled  
2       An act relating to local government neighborhood  
3       improvement districts; amending s. 163.506, F.S.;  
4       providing that an ordinance that creates a local  
5       government neighborhood improvement district may  
6       authorize the district to incur certain debts and  
7       pledge the funds, credit, property, and special  
8       assessment power of the district to pay such debts for  
9       the purpose of financing certain projects; providing  
10      conditions on the exercise of such power; providing an  
11      effective date.

12  
13 Be It Enacted by the Legislature of the State of Florida:

14  
15       Section 1. Paragraph (i) is added to subsection (1) of  
16      section 163.506, Florida Statutes, to read:

17       163.506 Local government neighborhood improvement  
18      districts; creation; advisory council; dissolution.—

19       (1) After a local planning ordinance has been adopted  
20      authorizing the creation of local government neighborhood  
21      improvement districts, the local governing body of a  
22      municipality or county may create local government neighborhood  
23      improvement districts by the enactment of a separate ordinance  
24      for each district, which ordinance:

25       (i) Authorizes the district to borrow money, contract  
26      loans, and issue bonds, certificates, warrants, notes, or other  
27      evidence of indebtedness to finance the undertaking of a capital  
28      or other project for a purpose permitted by the State  
29      Constitution and this part, and to pledge the funds, credit,

29-00692A-14

2014510\_\_

30 property, and special assessment power of the district for the  
31 payment of such debts and bonds.

32 1. Loans contracted by the district pursuant to this  
33 paragraph may not have a term that exceeds the life of the  
34 project secured by the loan.

35 2. Bonds issued by the district pursuant to this paragraph  
36 must be authorized by resolution of the board, by resolution of  
37 the governing body of the municipality or county, and by a  
38 referendum as described in s. 163.514(16). For commercial  
39 districts, such referendum is deemed approved if approved by an  
40 affirmative vote of freeholders owning more than 50 percent of  
41 the assessed value of the properties represented by ballots  
42 cast. As provided by resolution or trust indenture, or a  
43 mortgage issued pursuant thereto, bonds may be issued in one or  
44 more series and must bear the specified date or dates; be  
45 payable upon demand or mature at the specified time or times;  
46 bear interest at the specified rate or rates; be in the  
47 specified denomination or denominations; be in the specified  
48 form, registered or not, with or without coupon; carry specified  
49 conversion or registration privileges; have the specified rank  
50 or priority; be executed in the specified manner; be payable in  
51 the specified medium of payment, at such place or places, and  
52 subject to the specified terms of redemption, with or without  
53 premium; be secured in the specified manner; and have other  
54 characteristics as may be specified.

55 Section 2. This act shall take effect July 1, 2014.

# WAIVES IN SUPPORT

THE FLORIDA SENATE

## APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/14/14

Meeting Date

Topic Safe Neighborhood Improvement

Bill Number 510

(if applicable)

Name Desorae Giles-Smith

Amendment Barcode \_\_\_\_\_

(if applicable)

Job Title Deputy City Manager / Asst Administrator (Lauderhill / SNO Districts)

Address 5581 West Oakland Park Blvd

Phone 954-730-3000

Street

Lauderhill

FL

33313

City

State

Zip

E-mail ~~Desorae.Giles@fla.gov~~

dgiles@lauderkhill-fl.gov

Speaking:  For  Against  Information

Representing \_\_\_\_\_

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

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S-001 (10/20/11)

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/14/14

Meeting Date

Topic NID

Bill Number SB 510  
*(if applicable)*

Name David Cruz

Amendment Barcode \_\_\_\_\_  
*(if applicable)*

Job Title Assistant General Counsel

Address P.O. Box 1757

Phone 850-701-3676

Street

Tallahassee FL 32302

E-mail DCRUZ@FLcities.com

City

State

Zip

Speaking:  For  Against  Information

Representing Florida League of Cities

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

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S-001 (10/20/11)

Waives in Support

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/14/14

Meeting Date

Topic Neighborhood Improvement Districts

Bill Number 510 (if applicable)

Name Stephanie Howell

Amendment Barcode (if applicable)

Job Title

Address PO Box 141464

Phone 407-212-2081

Street

ORlando

FL

City

State

Zip

E-mail Stephanie@Howell

consulting firm c.com

Speaking: [X] For [ ] Against [ ] Information

Representing Downtown South Neighborhood Improvement District

Appearing at request of Chair: [ ] Yes [X] No

Lobbyist registered with Legislature: [ ] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

**COMMITTEES:**  
Governmental Oversight and Accountability, *Chair*  
Appropriations Subcommittee on Finance and  
Tax, *Vice Chair*  
Appropriations  
Appropriations Subcommittee on Transportation,  
Tourism, and Economic Development  
Banking and Insurance  
Commerce and Tourism  
Judiciary  
Rules

**JOINT COMMITTEE:**  
Joint Legislative Auditing Committee

**SENATOR JEREMY RING**  
29th District

November 8, 2013

Honorable Senator Wilton Simpson  
322 Senate Office Building  
404 South Monroe Street  
Tallahassee, Fl 32399

Dear Chairman Simpson,

I am writing to respectfully request your cooperation in placing Senate Bill 510, relating to Local Government Neighborhood Improvement Districts on the Community Affairs agenda at your earliest convenience. I would greatly appreciate the opportunity to discuss the bill at greater length before your committee.

Thank you in advance for your assistance. As always, please do not hesitate to contact me with any questions or comments you may have.

Very Truly Yours,

A handwritten signature in cursive script that reads "Jeremy Ring".

Jeremy Ring  
Senator District 29

cc: Tom Yeatman

**REPLY TO:**

- 5790 Margate Boulevard, Margate, Florida 33063 (954) 917-1392 FAX: (954) 917-1394
- 405 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5029

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**DON GAETZ**  
President of the Senate

**GARRETT RICHTER**  
President Pro Tempore

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: SB 538

INTRODUCER: Senator Latvala

SUBJECT: Public Records/Taxpayer's Email Address

DATE: January 14, 2014

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Stearns	Yeatman	CA	<b>Favorable</b>
2.			GO	
3.			RC	

---

**I. Summary:**

SB 538 creates an exemption from the public records laws for e-mail addresses of taxpayers held by tax collectors for the purposes of e-mailing tax notices or obtaining permission from the taxpayer to do so. Current law does not provide an exemption for e-mail addresses held for such purposes. This bill makes them confidential and exempt from the public records laws.

The bill provides for repeal of the exemption on October 2, 2019, unless reviewed and reenacted by the Legislature. It also provides a statement of public necessity as required by the State Constitution.

Because the bill creates a new public records exemption, it requires a two-thirds vote of the members present and voting in each house of the Legislature for final passage.

**II. Present Situation:**

**Public Records Status of E-mail Addresses; Agency Website Notice**

Under Florida law, e-mail addresses are public records.<sup>1</sup> Agency<sup>2</sup> websites that use e-mail are required to post a notice to users making them aware of this fact and advising them not to send

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<sup>1</sup> Section 119.011(12), F.S., defines "public records" as "all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency." See Attorney General Opinion 96-34, May 15, 1996.

<sup>2</sup> Section 119.011(2), F.S., defines "agency" as "any state, county, district, authority, or municipal officer, department, division, board, bureau, commission, or other separate unit of government created or established by law including, for the purposes of this chapter, the Commission on Ethics, the Public Service Commission, and the Office of Public Counsel, and any other public or private agency, person, partnership, corporation, or business entity acting on behalf of any public agency."

e-mail to the agency if they do not want their e-mail address released in response to a public records request.<sup>3</sup>

### **Public Records Laws**

The State Constitution provides every person the right to inspect or copy any public record made or received in connection with the official business of any public body, officer, or employee of the state, or of persons acting on their behalf.<sup>4</sup> The records of the legislative, executive, and judicial branches are specifically included.<sup>5</sup>

Only the Legislature may create an exemption to public records requirements.<sup>6</sup> Such an exemption must be created by general law and must specifically state the public necessity justifying the exemption.<sup>7</sup> Further, the exemption must be no broader than necessary to accomplish the stated purpose of the law. A bill enacting an exemption may not contain other substantive provisions<sup>8</sup> and must pass by a two-thirds vote of the members present and voting in each house of the Legislature.<sup>9</sup>

The Open Government Sunset Review Act (the Act) prescribes a legislative review process for newly created or substantially amended public records or open meetings exemptions.<sup>10</sup> It requires the automatic repeal of such exemption on October 2nd of the fifth year after creation or substantial amendment, unless the Legislature reenacts the exemption.<sup>11</sup>

### **Notices of Taxation**

Tax collectors may send notices of taxation to taxpayers by e-mail in two situations: (1) if the taxpayer has applied to participate in a prepayment installment plan,<sup>12</sup> or (2) if the tax collector has received express consent from the taxpayer to do so.<sup>13</sup>

To be able to e-mail a tax notice to a taxpayer, a tax collector must first have the taxpayer's email address on file.

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<sup>3</sup> Section 668.6076, F.S.

<sup>4</sup> FLA. CONST., art. I, s. 24(a).

<sup>5</sup> *Id.*

<sup>6</sup> FLA. CONST., art. I, s. 24(c). There is a difference between records the Legislature designates as exempt from public records requirements and those the Legislature designates *confidential and* exempt. A record classified as exempt from public disclosure may be disclosed under certain circumstances (*see WFTV, Inc. v. The School Board of Seminole*, 874 So.2d 48 (Fla. 5th DCA 2004), review denied 892 So.2d 1015 (Fla. 2004); *City of Riviera Beach v. Barfield*, 642 So.2d 1135 (Fla. 4th DCA 2004); and *Williams v. City of Minneola*, 575 So.2d 687 (Fla. 5th DCA 1991)). If the Legislature designates a record as confidential and exempt from public disclosure, such record may not be released, by the custodian of public records, to anyone other than the persons or entities specifically designated in the statutory exemption (*see Attorney General Opinion 85-62*, August 1, 1985).

<sup>7</sup> FLA. CONST., art. I, s. 24(c).

<sup>8</sup> The bill may, however, contain multiple exemptions that relate to one subject.

<sup>9</sup> FLA. CONST., art. I, s. 24(c).

<sup>10</sup> Section 119.15, F.S.

<sup>11</sup> Section 119.15(3), F.S.

<sup>12</sup> Section 197.222(3), F.S.

<sup>13</sup> Sections 197.322(3), 197.343, and 197.344(1), F.S.

### III. Effect of Proposed Changes:

This bill makes taxpayer e-mail addresses confidential and exempt from the public records laws if the e-mail addresses are held by tax collectors specifically for the purposes of:

- Sending a quarterly tax notice for prepayment of estimated taxes under s. 197.222(3) to the taxpayer;
- Obtaining the taxpayer's consent to send the tax notice described in s. 197.322(3);
- Sending an additional tax notice or delinquent tax notice to the taxpayer under s. 197.343; or
- Sending a tax notice to a designated third party, mortgagee, or vendee as provided under s. 197.344(1).

However, taxpayer e-mail addresses provided to a tax collector via the tax collector's website for purposes other than those listed above are not exempt from the public records laws.

This bill provides that the exemption is subject to the Open Government Sunset Review Act and will stand repealed on October 2, 2019, unless reviewed and reenacted by the Legislature.

The bill provides a statement of public necessity as required by the State Constitution.

The bill provides that the exemption will take effect on July 1, 2014.

### IV. Constitutional Issues:

#### A. Municipality/County Mandates Restrictions:

This bill does not require counties or municipalities to spend funds or limit their authority to raise revenue or receive state-shared revenues as specified in Article VII, s. 18 of the Florida Constitution.

#### B. Public Records/Open Meetings Issues:

None.

#### C. Trust Funds Restrictions:

None.

#### D. Other Constitutional Issues:

#### **Vote Requirement**

Article I, s. 24(c) of the State Constitution requires a two-thirds vote of the members present and voting for final passage of a newly created or expanded public record or public meeting exemption. The bill creates a public record exemption for taxpayer e-mail addresses held by a tax collector; thus, it requires a two-thirds vote for final passage.

#### **Public Necessity Statement**

Article I, s. 24(c) of the State Constitution requires a public necessity statement for a newly created or expanded public record or public meeting exemption. The bill creates a public record exemption for taxpayer information; thus, it includes a public necessity statement.

### **Breadth of Exemption**

Article I, s. 24(c) of the State Constitution requires a newly created public record or public meeting exemption to be no broader than necessary to accomplish the stated purpose of the law. The bill creates a public record exemption limited to the e-mail address of a taxpayer. The exemption does not appear to be in conflict with the constitutional requirement that the exemption be no broader than necessary to accomplish its purpose.

## **V. Fiscal Impact Statement:**

### **A. Tax/Fee Issues:**

None.

### **B. Private Sector Impact:**

The bill likely would benefit taxpayers by reducing their exposure to economic harm from identity theft or spam e-mail.

### **C. Government Sector Impact:**

The bill likely could create a minimal fiscal impact on tax collectors, because staff responsible for complying with public record requests could require training related to expansion of the public record exemption. In addition, tax collectors could incur costs associated with redacting confidential and exempt information prior to releasing a record. The costs, however, would be absorbed, as they are part of the day-to-day responsibilities of the staff of the tax collectors.

## **VI. Technical Deficiencies:**

None.

## **VII. Related Issues:**

The analysis performed by the Department of Revenue states that the list of documents in the bill may not be an exhaustive list of official documents authorized to be sent to and from tax collectors by e-mail.<sup>14</sup> It is unclear if the omission from the list of certain purposes for which a tax collector holds a taxpayer's e-mail address is intentional or not.

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<sup>14</sup> See ss. 197.182(1)(a)6.(m), 197.432(7), and 197.472(5), F.S.

**VIII. Statutes Affected:**

This bill creates the following sections of the Florida Statutes: 197.3225

**IX. Additional Information:**

**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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By Senator Latvala

20-00502-14

2014538\_\_

1                   A bill to be entitled  
2       An act relating to public records; creating s.  
3       197.3225, F.S.; providing an exemption from public  
4       records requirements for e-mail addresses obtained by  
5       the tax collector for the purpose of electronically  
6       sending tax notices or obtaining the consent of the  
7       taxpayer to the electronic transmission of tax  
8       notices; providing for future review and repeal of the  
9       exemption; providing a statement of public necessity;  
10      providing an effective date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14       Section 1. Section 197.3225, Florida Statutes, is created  
15 to read:

16       197.3225 Confidentiality of e-mail addresses.—

17       (1) Notwithstanding s. 668.6076, a taxpayer's e-mail  
18 address held by a tax collector for the following purposes is  
19 confidential and exempt from s. 119.07(1) and s. 24(a), Art. I  
20 of the State Constitution:

21       (a) Sending a quarterly tax notice for prepayment of  
22 estimated taxes under s. 197.222(3) to the taxpayer.

23       (b) Obtaining the taxpayer's consent to send the tax notice  
24 described in s. 197.322(3).

25       (c) Sending an additional tax notice or delinquent tax  
26 notice to the taxpayer under s. 197.343.

27       (d) Sending a tax notice to a designated third party,  
28 mortgagee, or vendee as provided under s. 197.344(1).

29       (2) An e-mail address provided by a taxpayer to the tax

20-00502-14

2014538\_\_

30 collector via the tax collector's website or other  
31 correspondence for a purpose other than those listed in  
32 subsection (1) is not exempt from the state's public record law  
33 pursuant to s. 668.6076.

34 (3) This section is subject to the Open Government Sunset  
35 Review Act in accordance with s. 119.15 and shall stand repealed  
36 on October 2, 2019, unless reviewed and saved from repeal  
37 through reenactment by the Legislature.

38 Section 2. The Legislature finds that it is a public  
39 necessity that the e-mail address of a taxpayer which is held by  
40 the tax collector for the purpose of sending a tax notice or  
41 obtaining the consent of the taxpayer to the electronic  
42 transmission of a tax notice be made confidential and exempt  
43 from s. 119.07(1), Florida Statutes, and s. 24(a), Article I of  
44 the State Constitution. E-mail rather than traditional postal  
45 mail is increasingly used as a means for communicating and  
46 conducting business, including official state business such as  
47 the payment of taxes. In order to carry out business  
48 electronically with the tax collector, the taxpayer must report  
49 his or her personal e-mail address. Under current law, e-mail  
50 addresses are public records available to anyone for any  
51 purpose. However, such addresses are unique to the individual  
52 and, when combined with other personal identifying information,  
53 can be used for identity theft, taxpayer scams, and other  
54 invasive contacts. The public availability of personal e-mail  
55 addresses invites and exacerbates thriving and well-documented  
56 criminal activities putting property owners at increased risk of  
57 harm. Such harm could be significantly curtailed by allowing the  
58 tax collector to remove the availability of taxpayer e-mail

20-00502-14

2014538\_\_

59 addresses.

60 Section 3. This act shall take effect July 1, 2014.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/14/13

Meeting Date

Topic Public Records / Taxpayer Email

Bill Number 538

(if applicable)

Name Tim Qualls

Amendment Barcode

(if applicable)

Job Title Executive Director

Address 215 Monroe St. 802

Street

Phone 850 294-8216

Tallahassee FL

City

State

Zip

E-mail tqwalls@yvlaw.net

Speaking: [X] For [ ] Against [ ] Information

Representing FL Tax Collectors

Appearing at request of Chair: [ ] Yes [X] No

Lobbyist registered with Legislature: [ ] Yes [ ] No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/14/14

Meeting Date

Topic Public Records / Tax payer email

Bill Number SBS38  
*(if applicable)*

Name Michelle Cannon

Amendment Barcode \_\_\_\_\_  
*(if applicable)*

Job Title Dixie Co. Tax Collector

Address 214 NE 351 Hwy STE

Phone 352-498-1213

Street

Cross City FL 32628

City

State

Zip

E-mail mcannon@dixiecountytax.com

Speaking:  For  Against  Information

Representing Dixie County & FL Tax Collector Inc.

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

S-001 (10/20/11)

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

01-14-14

Meeting Date

Topic Public Records / Tax payer Email

Bill Number SB538  
*(if applicable)*

Name Sharon Jordan

Amendment Barcode \_\_\_\_\_  
*(if applicable)*

Job Title Suwannee County Tax Collector

Address 215 Pine Avenue SW, Suite A

Phone 386-364-3430

Live Oak FL 32064  
City State Zip

E-mail Sjordan@suwtax.com

Speaking:  For  Against  Information

Representing Suwannee County & Florida Tax Collectors, Inc

Appearing at request of Chair:  Yes  No

Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

S-001 (10/20/11)



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:  
Ethics and Elections, *Chair*  
Budget - Subcommittee on General Government  
Appropriations  
Budget - Subcommittee on Transportation, Tourism,  
and Economic Development Appropriations  
Community Affairs  
Environmental Preservation and Conservation  
Rules  
Judiciary  
Appropriations  
Select Committee on Gaming

SENATOR JACK LATVALA  
20th District

December 19<sup>th</sup>, 2013

The Honorable Senator Wilton Simpson, Chair  
Senate Committee on Community Affairs  
315 Knott Building  
404 South Monroe Street  
Tallahassee, FL 32399-1100

Dear Chairman Simpson:

I respectfully request consideration of Senate Bill 538 regarding a Public Records Exemption for Taxpayers' Email Addresses. I would greatly appreciate the opportunity to present this legislation to the Committee on Community Affairs as soon as possible.

If you have any questions regarding this legislation, please contact me. Thank you in advance for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Jack Latvala".

Jack Latvala  
State Senator  
District 20

Cc: Tom Yeatman, Staff Director; Ann Whittaker, Administrative Assistant

REPLY TO:

- 26133 U.S. Highway 19 North, Suite 201 Clearwater, FL 33763 (727) 793-2797
- 408 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5020

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

Don Gaetz  
President of the Senate

Garrett Richter  
President Pro Tempore

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

---

Prepared By: The Professional Staff of the Committee on Community Affairs

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BILL: SB 474

INTRODUCER: Senator Simpson

SUBJECT: Community Contribution Tax Credit Program

DATE: January 14, 2014

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	White	Yeatman	CA	<b>Favorable</b>
2.			AFT	
3.			AP	

---

**I. Summary:**

The bill provides a ten year extension of the expiration date of the Community Contribution Tax Credit Program, which may be taken against sales and use taxes, corporate income taxes, and insurance premium taxes.

**II. Present Situation:**

**Community Contribution Tax Credit Program**

In 1980, the Florida Legislature established the Community Contribution Tax Credit Program (Program) to encourage private sector participation in revitalization and housing projects.<sup>1</sup> The Program offers tax credits, in the form of a refund, to persons who donate to sponsors who have been approved to participate in the Program. Eligible project sponsors<sup>2</sup> under the Program include a wide variety of community organizations, housing organizations, historic preservation organizations, units of state and local government, and regional workforce boards. Eligible projects<sup>3</sup> include the construction, improvement or rehabilitation of housing, commercial, industrial or public facilities, and projects that promote entrepreneurial or job development opportunities for low-income persons. A community contribution must be in the form of cash or other liquid assets; real property; goods or inventory; or other physical resources as identified by the Department of Economic Opportunity (DEO).<sup>4</sup>

---

<sup>1</sup> Chapter 80-249, L.O.F.

<sup>2</sup> See ss. 212.08(5)(p)2.c., F.S.; 220.183(2)(c), F.S.; and 624.5105(2), F.S.

<sup>3</sup> See ss. 212.08(5)(p)2.b.; and 220.183(2)(d), F.S. See also s. 220.03(1)(t), F.S.

<sup>4</sup> Sections 212.08(5)(p)2.a., F.S.; 220.183(2)(a), F.S.; and 624.5105(5)(a), F.S.

DEO is responsible for marketing the Program<sup>5</sup> in consultation with the Florida Housing Finance Corporation and other statewide and regional housing and financial intermediaries.<sup>6</sup> DEO is also responsible for administering the Program by reviewing sponsor project proposals and tax credit applications.<sup>7</sup> There are 122 sponsors approved to participate in the Program for the 2013-2014 fiscal year.<sup>8</sup> After the taxpayer receives approval for community contribution tax credits, it must claim the credit from the Department of Revenue (DOR).

The tax credits are equal to 50 percent of the amount donated up to \$200,000 annually.<sup>9</sup> The tax credit may be applied toward the donor's sales and use, corporate, or insurance premium tax obligations.<sup>10</sup> The taxpayer may only apply the credits toward one tax obligation. Unused credits against corporate income taxes and insurance premium taxes may be carried forward for five years.<sup>11</sup> Unused credits against sales taxes may be carried forward for three years.<sup>12</sup>

The total amount of tax credits, which may be granted for the Community Contribution Tax Credit Program, is \$10.5 million annually for projects that provide homeownership opportunities for low-income and very-low-income households and \$3.5 million for all other projects.<sup>13</sup> During FY 2012-2013, 345 tax credit applications in 36 local governments were approved by DEO.<sup>14</sup>

The Florida Legislature has amended the dollar cap and the expiration date of the Program on numerous occasions. The Program began with an annual \$3 million cap, is currently \$14 million and has reached the cap every fiscal year. The Community Contribution Tax Credit Program expires June 30, 2015.

### III. Effect of Proposed Changes:

**Section 1** amends s. 212.08, F.S., to extend the expiration date of the application of the community contribution tax credit against the sales and use tax to June 30, 2025.

**Section 2** amends s. 220.183, F.S., to extend the expiration date of the application of the community contribution tax credit against the corporate income tax to June 30, 2025.

**Section 3** amends s. 624.5105, F.S., to extend the expiration date of the application of the community contribution tax credit against the insurance premium tax to June 30, 2025.

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<sup>5</sup> For information on becoming a sponsor or donor, see Florida Department of Economic Opportunity, *CCTCP Program Overview*, available at [http://www.floridajobs.org/Community/CCTCP\\_ProgramOverview.pdf](http://www.floridajobs.org/Community/CCTCP_ProgramOverview.pdf) (last visited Jan. 9, 2014).

<sup>6</sup> Section 220.183(4), F.S.

<sup>7</sup> DEO approves projects for a fiscal year. Sponsors can apply for re-certification at the end of each state fiscal year.

<sup>8</sup> E-mail from Florida Department of Economic Opportunity, Community Contribution Program Staff (Jan. 9, 2014).

<sup>9</sup> Sections 220.183 (1)(a) and (b), F.S.; 212.08(5)(p).

<sup>10</sup> See ss. 212.08(5)(p), F.S.; 220.183, F.S.; and 624.5105, F.S.

<sup>11</sup> Sections 220.183(1)(e), F.S.; and 624.5105, F.S.

<sup>12</sup> Section 212.08(5)(p)1.b., F.S.

<sup>13</sup> Sections 212.08(5)(p)1.e., F.S.; 220.183(1)(c), F.S.; and 624.5105(1)(c), F.S.

<sup>14</sup> Department of Economic Opportunity, *supra* note 8.

**IV. Constitutional Issues:**

## A. Municipality/County Mandates Restrictions:

None.

## B. Public Records/Open Meetings Issues:

None.

## C. Trust Funds Restrictions:

None.

**V. Fiscal Impact Statement:**

## A. Tax/Fee Issues:

Available tax credits under the Community Contribution Tax Credit Program may be taken against sales and use taxes, corporate income taxes, and insurance premium taxes. The bill may have a negative fiscal impact of up to \$14 million annually for ten years beginning in FY 2015-16, depending on the use of the tax credits.

## B. Private Sector Impact:

Eligible project sponsors in the Community Contribution Tax Credit Program may continue to receive contributions through 2025. Likewise, taxpayers may continue to receive tax credits for their contributions. The current program cap is \$14 million.

## C. Government Sector Impact:

Last year, the Revenue Estimating Conference (REC) met to review the impact of the Community Contribution Tax Credit Program.<sup>15</sup> Extending tax credit program claims against sales and use tax, corporate income tax, or insurance premium tax is estimated to have a negative recurring impact of between \$12 million and \$14 million. The following table details the negative recurring fiscal impact numbers.

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<sup>15</sup>Office of Economic and Demographic Research, The Florida Legislature, *Analysis of HB 437: Community Contributions Tax Credits Extension* (Feb. 11, 2013), available at <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2013/pdf/page62-64.pdf> (last visited Jan. 9, 2014).

	High Cash	High Recurring	Low Cash	Low Recurring
2013-14				
2014-15				
2015-16	(\$14 million)	(\$14 million)	(\$12 million)	(\$12 million)
2016-17	(\$14 million)	(\$14 million)	(\$12 million)	(\$12 million)
2017-18	(\$14 million)	(\$14 million)	(\$12 million)	(\$12 million)

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 212.08, 220.183, 624.5105, F.S.

**IX. Additional Information:**

**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

**B. Amendments:**

None.

By Senator Simpson

18-00416-14

2014474\_\_

1                   A bill to be entitled  
2           An act relating to the community contribution tax  
3           credit program; amending ss. 212.08, 220.183, and  
4           624.5105, F.S.; postponing the expiration date  
5           applicable to the granting of the community  
6           contribution tax credit against the sales and use tax,  
7           corporate income tax, and insurance premium tax for  
8           contributions and donations to eligible sponsors of  
9           revitalization and housing projects approved by the  
10          Department of Economic Opportunity; providing an  
11          effective date.

12  
13 Be It Enacted by the Legislature of the State of Florida:

14  
15           Section 1. Paragraph (p) of subsection (5) of section  
16           212.08, Florida Statutes, is amended to read:

17           212.08 Sales, rental, use, consumption, distribution, and  
18           storage tax; specified exemptions.—The sale at retail, the  
19           rental, the use, the consumption, the distribution, and the  
20           storage to be used or consumed in this state of the following  
21           are hereby specifically exempt from the tax imposed by this  
22           chapter.

23           (5) EXEMPTIONS; ACCOUNT OF USE.—

24           (p) *Community contribution tax credit for donations.*—

25           1. Authorization.—Persons who are registered with the  
26           department under s. 212.18 to collect or remit sales or use tax  
27           and who make donations to eligible sponsors are eligible for tax  
28           credits against their state sales and use tax liabilities as  
29           provided in this paragraph:

18-00416-14

2014474\_\_

30 a. The credit shall be computed as 50 percent of the  
31 person's approved annual community contribution.

32 b. The credit shall be granted as a refund against state  
33 sales and use taxes reported on returns and remitted in the 12  
34 months preceding the date of application to the department for  
35 the credit as required in sub-subparagraph 3.c. If the annual  
36 credit is not fully used through such refund because of  
37 insufficient tax payments during the applicable 12-month period,  
38 the unused amount may be included in an application for a refund  
39 made pursuant to sub-subparagraph 3.c. in subsequent years  
40 against the total tax payments made for such year. Carryover  
41 credits may be applied for a 3-year period without regard to any  
42 time limitation that would otherwise apply under s. 215.26.

43 c. A person may not receive more than \$200,000 in annual  
44 tax credits for all approved community contributions made in any  
45 one year.

46 d. All proposals for the granting of the tax credit require  
47 the prior approval of the Department of Economic Opportunity.

48 e. The total amount of tax credits which may be granted for  
49 all programs approved under this paragraph, s. 220.183, and s.  
50 624.5105 is \$10.5 million annually for projects that provide  
51 homeownership opportunities for low-income households or very-  
52 low-income households as those terms are defined in s.  
53 420.9071-~~(19)~~ and ~~(28)~~ and \$3.5 million annually for all other  
54 projects.

55 f. A person who is eligible to receive the credit provided  
56 ~~for~~ in this paragraph, s. 220.183, or s. 624.5105 may receive  
57 the credit only under ~~the~~ one section of the person's choice.

58 2. Eligibility requirements.-

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59 a. A community contribution by a person must be in the  
60 following form:

61 (I) Cash or other liquid assets;

62 (II) Real property;

63 (III) Goods or inventory; or

64 (IV) Other physical resources ~~as~~ identified by the  
65 Department of Economic Opportunity.

66 b. All community contributions must be reserved exclusively  
67 for use in a project. As used in this sub-subparagraph, the term  
68 "project" means ~~any~~ activity undertaken by an eligible sponsor  
69 which is designed to construct, improve, or substantially  
70 rehabilitate housing that is affordable to low-income households  
71 or very-low-income households as those terms are defined in s.  
72 420.9071(19) ~~and (28)~~; designed to provide commercial,  
73 industrial, or public resources and facilities; or designed to  
74 improve entrepreneurial and job-development opportunities for  
75 low-income persons. A project may be the investment necessary to  
76 increase access to high-speed broadband capability in rural  
77 communities with enterprise zones, including projects that  
78 result in improvements to communications assets that are owned  
79 by a business. A project may include the provision of museum  
80 educational programs and materials that are directly related to  
81 a ~~any~~ project approved between January 1, 1996, and December 31,  
82 1999, and located in an enterprise zone designated pursuant to  
83 s. 290.0065. This paragraph does not preclude projects that  
84 propose to construct or rehabilitate housing for low-income  
85 households or very-low-income households on scattered sites.  
86 With respect to housing, contributions may be used to pay the  
87 following eligible low-income and very-low-income housing-

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88 related activities:

89 (I) Project development impact and management fees for low-  
90 income or very-low-income housing projects;

91 (II) Down payment and closing costs for low-income persons  
92 and very-low-income eligible persons, as those terms are defined  
93 in s. 420.9071(~~19~~) and (~~28~~);

94 (III) Administrative costs, including housing counseling  
95 and marketing fees, not to exceed 10 percent of the community  
96 contribution, directly related to low-income or very-low-income  
97 projects; and

98 (IV) Removal of liens recorded against residential property  
99 by municipal, county, or special district local governments if  
100 ~~when~~ satisfaction of the lien is a necessary precedent to the  
101 transfer of the property to a low-income person or very-low-  
102 income an eligible person, as those terms are defined in s.  
103 420.9071(~~19~~) and (~~28~~), for the purpose of promoting home  
104 ownership. Contributions for lien removal must be received from  
105 a nonrelated third party.

106 c. The project must be undertaken by an "eligible sponsor,"  
107 which includes:

108 (I) A community action program;

109 (II) A nonprofit community-based development organization  
110 whose mission is the provision of housing for low-income  
111 households or very-low-income households or increasing  
112 entrepreneurial and job-development opportunities for low-income  
113 persons;

114 (III) A neighborhood housing services corporation;

115 (IV) A local housing authority created under chapter 421;

116 (V) A community redevelopment agency created under s.

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- 117 163.356;
- 118 (VI) A historic preservation district agency or  
119 organization;
- 120 (VII) A regional workforce board;
- 121 (VIII) A direct-support organization as provided in s.  
122 1009.983;
- 123 (IX) An enterprise zone development agency created under s.  
124 290.0056;
- 125 (X) A community-based organization incorporated under  
126 chapter 617 which is recognized as educational, charitable, or  
127 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
128 and whose bylaws and articles of incorporation include  
129 affordable housing, economic development, or community  
130 development as the primary mission of the corporation;
- 131 (XI) Units of local government;
- 132 (XII) Units of state government; or
- 133 (XIII) Any other agency that the Department of Economic  
134 Opportunity designates by rule.

135

136 ~~In no event may~~ A contributing person may not have a financial  
137 interest in the eligible sponsor.

138 d. The project must be located in an area designated an  
139 enterprise zone or a Front Porch Florida Community, unless the  
140 project increases access to high-speed broadband capability for  
141 rural communities that have ~~with~~ enterprise zones but is  
142 physically located outside the designated rural zone boundaries.  
143 Any project designed to construct or rehabilitate housing for  
144 low-income households or very-low-income households as those  
145 terms are defined in s. 420.9071~~(19)~~ and ~~(28)~~ is exempt from the

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146 area requirement of this sub-subparagraph.

147 e.(I) If, during the first 10 business days of the state  
148 fiscal year, eligible tax credit applications for projects that  
149 provide homeownership opportunities for low-income households or  
150 very-low-income households as those terms are defined in s.  
151 420.9071~~(19)~~ and ~~(28)~~ are received for less than the annual tax  
152 credits available for those projects, the Department of Economic  
153 Opportunity shall grant tax credits for those applications and  
154 ~~shall~~ grant remaining tax credits on a first-come, first-served  
155 basis for ~~any~~ subsequent eligible applications received before  
156 the end of the state fiscal year. If, during the first 10  
157 business days of the state fiscal year, eligible tax credit  
158 applications for projects that provide homeownership  
159 opportunities for low-income households or very-low-income  
160 households as those terms are defined in s. 420.9071~~(19)~~ and  
161 ~~(28)~~ are received for more than the annual tax credits available  
162 for those projects, the Department of Economic Opportunity shall  
163 grant the tax credits for those applications as follows:

164 (A) If tax credit applications submitted for approved  
165 projects of an eligible sponsor do not exceed \$200,000 in total,  
166 the credits shall be granted in full if the tax credit  
167 applications are approved.

168 (B) If tax credit applications submitted for approved  
169 projects of an eligible sponsor exceed \$200,000 in total, the  
170 amount of tax credits granted pursuant to sub-sub-sub-  
171 subparagraph (A) shall be subtracted from the amount of  
172 available tax credits, and the remaining credits shall be  
173 granted to each approved tax credit application on a pro rata  
174 basis.

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175 (II) If, during the first 10 business days of the state  
176 fiscal year, eligible tax credit applications for projects other  
177 than those that provide homeownership opportunities for low-  
178 income households or very-low-income households as those terms  
179 are defined in s. 420.9071~~(19) and (28)~~ are received for less  
180 than the annual tax credits available for those projects, the  
181 Department of Economic Opportunity shall grant tax credits for  
182 those applications and shall grant remaining tax credits on a  
183 first-come, first-served basis for ~~any~~ subsequent eligible  
184 applications received before the end of the state fiscal year.  
185 If, during the first 10 business days of the state fiscal year,  
186 eligible tax credit applications for projects other than those  
187 that provide homeownership opportunities for low-income  
188 households or very-low-income households as those terms are  
189 defined in s. 420.9071~~(19) and (28)~~ are received for more than  
190 the annual tax credits available for those projects, the  
191 Department of Economic Opportunity shall grant the tax credits  
192 for those applications on a pro rata basis.

193 3. Application requirements.—

194 a. Any eligible sponsor seeking to participate in this  
195 program must submit a proposal to the Department of Economic  
196 Opportunity which sets forth the name of the sponsor, a  
197 description of the project, and the area in which the project is  
198 located, together with such supporting information as is  
199 prescribed by rule. The proposal must also contain a resolution  
200 from the local governmental unit in which the project is located  
201 certifying that the project is consistent with local plans and  
202 regulations.

203 b. Any person seeking to participate in this program must

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204 submit an application for tax credit to the Department of  
205 Economic Opportunity which sets forth the name of the sponsor, a  
206 description of the project, and the type, value, and purpose of  
207 the contribution. The sponsor shall verify, in writing, the  
208 terms of the application and indicate its receipt of the  
209 contribution, and such ~~which~~ verification must ~~be in writing and~~  
210 accompany the application for tax credit. The person must submit  
211 a separate tax credit application to the Department of Economic  
212 Opportunity for each individual contribution that it makes to  
213 each individual project.

214 c. Any person who has received notification from the  
215 Department of Economic Opportunity that a tax credit has been  
216 approved must apply to the department to receive the refund.  
217 Application must be made on the form prescribed for claiming  
218 refunds of sales and use taxes and be accompanied by a copy of  
219 the notification. A person may submit only one application for  
220 refund to the department within a ~~any~~ 12-month period.

221 4. Administration.—

222 a. The Department of Economic Opportunity may adopt rules  
223 ~~pursuant to ss. 120.536(1) and 120.54~~ necessary to administer  
224 this paragraph, including rules for the approval or disapproval  
225 of proposals by a person.

226 b. The decision of the Department of Economic Opportunity  
227 must be in writing, and, if approved, the notification shall  
228 state the maximum credit allowable to the person. Upon approval,  
229 the Department of Economic Opportunity shall transmit a copy of  
230 the decision to the department ~~of Revenue~~.

231 c. The Department of Economic Opportunity shall  
232 periodically monitor all projects in a manner consistent with

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233 available resources to ensure that resources are used in  
234 accordance with this paragraph; however, each project must be  
235 reviewed at least once every 2 years.

236 d. The Department of Economic Opportunity shall, in  
237 consultation with the statewide and regional housing and  
238 financial intermediaries, market the availability of the  
239 community contribution tax credit program to community-based  
240 organizations.

241 5. Expiration.—This paragraph expires June 30, 2025 ~~2015~~;  
242 however, any accrued credit carryover that is unused on that  
243 date may be used until the expiration of the 3-year carryover  
244 period for such credit.

245 Section 2. Subsection (5) of section 220.183, Florida  
246 Statutes, is amended to read:

247 220.183 Community contribution tax credit.—

248 (5) EXPIRATION.—The provisions of this section, except  
249 paragraph (1) (e), ~~shall~~ expire and are ~~be~~ void on June 30, 2025  
250 ~~2015~~.

251 Section 3. Subsection (6) of section 624.5105, Florida  
252 Statutes, is amended to read:

253 624.5105 Community contribution tax credit; authorization;  
254 limitations; eligibility and application requirements;  
255 administration; definitions; expiration.—

256 (6) EXPIRATION.—The provisions of this section, except  
257 paragraph (1) (e), ~~shall~~ expire and are ~~be~~ void on June 30, 2025  
258 ~~2015~~.

259 Section 4. This act shall take effect upon becoming a law.

THE FLORIDA SENATE  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1-14-14

Meeting Date

Topic Community Contribution Tax Credit Bill Number SB 474  
*(if applicable)*

Name Barbara Inman Amendment Barcode \_\_\_\_\_  
*(if applicable)*

Job Title Executive Director

Address 2605 Enterprise Road East # 230 Phone 727-475-1363  
*Street*

Clearwater FL 33759 E-mail ceo@habitatflorida.org  
*City State Zip*

Speaking:  For  Against  Information

Representing Habitat for Humanity of Florida

Appearing at request of Chair:  Yes  No Lobbyist registered with Legislature:  Yes  No

*While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.*

**This form is part of the public record for this meeting.**

S-001 (10/20/11)

# CourtSmart Tag Report

**Room:** SB 301  
**Caption:** Senate Community Affairs

**Case:**  
**Judge:**

**Type:**

**Started:** 1/14/2014 2:04:44 PM  
**Ends:** 1/14/2014 3:30:23 PM      **Length:** 01:25:40

**2:04:48 PM** Call to order  
**2:05:42 PM** Tab 1 SB 246 Senator Ring  
**2:20:00 PM** Senator Thompson  
**2:22:11 PM** Senator Bradley  
**2:26:28 PM** Speaker Kraig Conn representing Florida League of Cities  
**2:34:17 PM** Speaker Leticia Adams representing Florida Chamber of Commerce  
**2:35:29 PM** Speaker Ed Kelley representing City of Ormond Beach  
**2:43:21 PM** Speaker Gary Price vice Mayor representing City of Naples  
**2:53:26 PM** Speaker Rocco Salvatori representing Florida Professional Firefighters  
**2:56:05 PM** Speaker David Murrell representing Florida Police Benevolent Association  
**2:57:52 PM** Senator Soto  
**2:59:11 PM** Senator Latvala  
**3:04:12 PM** Senator Thompson  
**3:05:23 PM** Senator Ring  
**3:08:29 PM** Senator Bradley  
**3:10:33 PM** Roll call SB 246 reported favorably  
**3:11:02 PM** Tab 2 SB 510 Senator Ring  
**3:11:23 PM** Senator Ring's Legislative Assistant Joel Ramos  
**3:13:45 PM** Senator Hukill  
**3:22:20 PM** Roll call SB 510 reported favorably  
**3:23:00 PM** Tab 3 SB 538 Senator Latvala  
**3:25:00 PM** Speaker Tim Qualls representing Florida Tax Collections  
**3:25:18 PM** Speaker Michelle Cannon representing Dixie County and Florida Tax Collector's Inc.  
**3:26:36 PM** Speaker Sharon Jordan representing Suwannee County and Florida Tax Collector's Inc.  
**3:28:20 PM** Roll call SB 538 reported favorably  
**3:28:32 PM** Tab 4 SB 474 Senator Simpson  
**3:28:45 PM** Senator Simpson's Legislative Assistant Patrick Weightman  
**3:30:01 PM** Roll call SB 474 reported favorably  
**3:30:18 PM** Adjournment