

ENROLLED

CS/HB 105

2015 Legislature

1  
2 An act relating to publicly funded retirement  
3 programs; amending s. 175.041, F.S.; revising  
4 applicability of the Marvin B. Clayton Firefighters  
5 Pension Trust Fund Act; providing that any  
6 municipality that provides fire protection services to  
7 a municipal services taxing unit under an interlocal  
8 agreement is eligible to receive property insurance  
9 premium taxes; authorizing a county to enact an  
10 ordinance levying a tax on behalf of the municipal  
11 services taxing unit receiving fire services; amending  
12 s. 175.101, F.S.; authorizing a municipal services  
13 taxing unit that enters into an interlocal agreement  
14 for fire protection services with another municipality  
15 to impose an excise tax on property insurance  
16 premiums; amending s. 175.111, F.S.; requiring  
17 municipal services taxing units to provide the  
18 Division of Retirement of the Department of Management  
19 Services with a certified copy of the ordinance  
20 assessing and imposing certain taxes; amending ss.  
21 175.122 and 175.351, F.S.; revising provisions  
22 relating to the limitation of disbursement to conform  
23 to changes made by the act; amending s. 175.411, F.S.;  
24 authorizing a municipal services taxing unit, under  
25 certain conditions, to revoke its participation and  
26 cease to receive property insurance premium taxes;

ENROLLED

CS/HB 105

2015 Legislature

27 providing an effective date.

28

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

30

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

33 175.041 Firefighters' Pension Trust Fund created;  
 34 applicability of provisions.—For any municipality, special fire  
 35 control district, chapter plan, local law municipality, local  
 36 law special fire control district, or local law plan under this  
 37 chapter:

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

50 (a) Special fire control districts that include, or  
 51 consist exclusively of, unincorporated areas of one or more  
 52 counties may levy and impose the tax and participate in the

ENROLLED

CS/HB 105

2015 Legislature

53 retirement programs enabled by this chapter.

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

67 (c) Any municipality that has entered into an interlocal  
68 agreement to provide fire protection services to any other  
69 incorporated municipality or a municipal services taxing unit in  
70 an unincorporated area, in its entirety, for a period of 12  
71 months or more may be eligible to receive the premium taxes  
72 reported for such other municipality or municipal services  
73 taxing unit. In order to be eligible for such premium taxes, the  
74 municipality providing the fire services must notify the  
75 division that it has entered into an interlocal agreement with  
76 another municipality or a county on behalf of a municipal  
77 services taxing unit. The municipality receiving the fire  
78 services, or a county on behalf of the municipal services taxing

ENROLLED

CS/HB 105

2015 Legislature

79 unit receiving the fire services, may enact an ordinance levying  
80 the tax as provided in s. 175.101. Upon being provided copies of  
81 the interlocal agreement and the ~~municipal~~ ordinance levying the  
82 tax, the division may distribute any premium taxes reported for  
83 the municipality or municipal services taxing unit receiving the  
84 fire services to the participating municipality providing the  
85 fire services as long as the interlocal agreement is in effect.

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

88 175.101 State excise tax on property insurance premiums  
89 authorized; procedure.—For any municipality, special fire  
90 control district, chapter plan, local law municipality, local  
91 law special fire control district, or local law plan under this  
92 chapter:

93 (1) Each municipality, municipal services taxing unit, or  
94 special fire control district in this state described and  
95 classified in s. 175.041, having a lawfully established  
96 firefighters' pension trust fund or municipal fund or special  
97 fire control district fund, by whatever name known, providing  
98 pension benefits to firefighters as provided under this chapter,  
99 or receiving fire protection services from a municipality  
100 participating under this chapter, may assess and impose on every  
101 insurance company, corporation, or other insurer now engaged in  
102 or carrying on, or who shall hereinafter engage in or carry on,  
103 the business of property insurance as shown by the records of  
104 the Office of Insurance Regulation of the Financial Services

ENROLLED

CS/HB 105

2015 Legislature

105 Commission, an excise tax in addition to any lawful license or  
 106 excise tax now levied by each of the municipalities, municipal  
 107 services taxing units, or special fire control districts,  
 108 respectively, amounting to 1.85 percent of the gross amount of  
 109 receipts of premiums from policyholders on all premiums  
 110 collected on property insurance policies covering property  
 111 within the corporate limits of such municipalities or within the  
 112 legally defined boundaries of municipal services taxing units or  
 113 special fire control districts, respectively. Whenever the  
 114 boundaries of a special fire control district that has lawfully  
 115 established a firefighters' pension trust fund encompass a  
 116 portion of the corporate territory of a municipality that has  
 117 also lawfully established a firefighters' pension trust fund, or  
 118 a municipal services taxing unit receiving fire protection  
 119 services from a municipality participating under this chapter,  
 120 that portion of the tax receipts attributable to insurance  
 121 policies covering property situated both within the municipality  
 122 or municipal services taxing unit and the special fire control  
 123 district shall be given to the fire service provider. For the  
 124 purpose of this section, the boundaries of a special fire  
 125 control district include an area that has been annexed until the  
 126 completion of the 4-year period provided for in s. 171.093(4),  
 127 or other agreed-upon extension, or if a special fire control  
 128 district is providing services under an interlocal agreement  
 129 executed in accordance with s. 171.093(3). The agent shall  
 130 identify the fire service provider on the property owner's

ENROLLED

CS/HB 105

2015 Legislature

131 application for insurance. Remaining revenues collected pursuant  
 132 to this chapter shall be distributed to the municipality or  
 133 special fire control district according to the location of the  
 134 insured property.

135 (3) This excise tax shall be payable annually on March 1  
 136 of each year after the passage of an ordinance, in the case of a  
 137 municipality or municipal services taxing unit, or resolution,  
 138 in the case of a special fire control district, assessing and  
 139 imposing the tax authorized by this section. Installments of  
 140 taxes shall be paid according to the provision of s.  
 141 624.5092(2)(a), (b), and (c).

142  
 143 This section also applies to any municipality consisting of a  
 144 single consolidated government which is made up of a former  
 145 county and one or more municipalities, consolidated pursuant to  
 146 the authority in s. 3 or s. 6(e), Art. VIII of the State  
 147 Constitution, and to property insurance policies covering  
 148 property within the boundaries of the consolidated government,  
 149 regardless of whether the properties are located within one or  
 150 more separately incorporated areas within the consolidated  
 151 government, provided the properties are being provided fire  
 152 protection services by the consolidated government. This section  
 153 also applies to any municipality, as provided in s.  
 154 175.041(3)(c), which has entered into an interlocal agreement to  
 155 receive fire protection services from another municipality  
 156 participating under this chapter. The excise tax may be levied

ENROLLED

CS/HB 105

2015 Legislature

157 | on all premiums collected on property insurance policies  
158 | covering property located within the corporate limits of the  
159 | municipality receiving the fire protection services, but will be  
160 | available for distribution to the municipality providing the  
161 | fire protection services.

162 |       Section 3. Section 175.111, Florida Statutes, is amended  
163 | to read:

164 |       175.111 Certified copy of ordinance or resolution filed;  
165 | insurance companies' annual report of premiums; duplicate files;  
166 | book of accounts.—For any municipality, municipal services  
167 | taxing unit, special fire control district, chapter plan, local  
168 | law municipality, local law special fire control district, or  
169 | local law plan under this chapter, whenever any municipality, or  
170 | any county on behalf of a municipal services taxing unit, passes  
171 | an ordinance or whenever any special fire control district  
172 | passes a resolution establishing a chapter plan or local law  
173 | plan assessing and imposing the taxes authorized in s. 175.101,  
174 | a certified copy of such ordinance or resolution shall be  
175 | deposited with the division. Thereafter every insurance company,  
176 | association, corporation, or other insurer carrying on the  
177 | business of property insurance on real or personal property, on  
178 | or before the succeeding March 1 after date of the passage of  
179 | the ordinance or resolution, shall report fully in writing and  
180 | under oath to the division and the Department of Revenue a just  
181 | and true account of all premiums by such insurer received for  
182 | property insurance policies covering or insuring any real or

ENROLLED

CS/HB 105

2015 Legislature

183 personal property located within the corporate limits of each  
184 such municipality, municipal services taxing unit, or special  
185 fire control district during the period of time elapsing between  
186 the date of the passage of the ordinance or resolution and the  
187 end of the calendar year. The report shall include the code  
188 designation as prescribed by the division for each piece of  
189 insured property, real or personal, located within the corporate  
190 limits of each municipality and within the legally defined  
191 boundaries of each special fire control district and municipal  
192 services taxing unit. The aforesaid insurer shall annually  
193 thereafter, on March 1, file with the Department of Revenue a  
194 similar report covering the preceding year's premium receipts,  
195 and every such insurer at the same time of making such reports  
196 shall pay to the Department of Revenue the amount of the tax  
197 hereinbefore mentioned. Every insurer engaged in carrying on  
198 such insurance business in the state shall keep accurate books  
199 of accounts of all such business done by it within the corporate  
200 limits of each such municipality and within the legally defined  
201 boundaries of each such special fire control district and  
202 municipal services taxing unit, and in such manner as to be able  
203 to comply with the provisions of this chapter. Based on the  
204 insurers' reports of premium receipts, the division shall  
205 prepare a consolidated premium report and shall furnish to any  
206 municipality, municipal services taxing unit, or special fire  
207 control district requesting the same a copy of the relevant  
208 section of that report.



ENROLLED

CS/HB 105

2015 Legislature

209 Section 4. Section 175.122, Florida Statutes, is amended  
 210 to read:

211 175.122 Limitation of disbursement.—For any municipality,  
 212 municipal services taxing unit, special fire control district,  
 213 chapter plan, local law municipality, local law special fire  
 214 control district, or local law plan under this chapter, any  
 215 municipality, municipal services taxing unit, or special fire  
 216 control district participating in the firefighters' pension  
 217 trust fund pursuant to the provisions of this chapter, whether  
 218 under a chapter plan or local law plan, shall be limited to  
 219 receiving any moneys from such fund in excess of that produced  
 220 by one-half of the excise tax, as provided for in s. 175.101;  
 221 however, any such municipality, municipal services taxing unit,  
 222 or special fire control district receiving less than 6 percent  
 223 of its fire department payroll from such fund shall be entitled  
 224 to receive from such fund the amount determined under s.  
 225 175.121, in excess of one-half of the excise tax, not to exceed  
 226 6 percent of its fire department payroll. Payroll amounts of  
 227 members included in the Florida Retirement System shall not be  
 228 included.

229 Section 5. Subsection (1) of section 175.351, Florida  
 230 Statutes, is amended to read:

231 175.351 Municipalities, municipal services taxing units,  
 232 and special fire control districts having their own pension  
 233 plans for firefighters.—For any municipality, municipal services  
 234 taxing unit, special fire control district, local law

ENROLLED

CS/HB 105

2015 Legislature

235 municipality, local law special fire control district, or local  
 236 law plan under this chapter, in order for municipalities,  
 237 municipal services taxing units, and special fire control  
 238 districts with their own pension plans for firefighters, or for  
 239 firefighters and police officers if included, to participate in  
 240 the distribution of the tax fund established pursuant to s.  
 241 175.101, local law plans must meet the minimum benefits and  
 242 minimum standards set forth in this chapter.

243 (1) If a municipality has a pension plan for firefighters,  
 244 or a pension plan for firefighters and police officers if  
 245 included, which in the opinion of the division meets the minimum  
 246 benefits and minimum standards set forth in this chapter, the  
 247 board of trustees of the pension plan, as approved by a majority  
 248 of firefighters of the municipality, may:

249 (a) Place the income from the premium tax in s. 175.101 in  
 250 such pension plan for the sole and exclusive use of its  
 251 firefighters, or for firefighters and police officers if  
 252 included, where it shall become an integral part of that pension  
 253 plan and shall be used to pay extra benefits to the firefighters  
 254 included in that pension plan; or

255 (b) Place the income from the premium tax in s. 175.101 in  
 256 a separate supplemental plan to pay extra benefits to  
 257 firefighters, or to firefighters and police officers if  
 258 included, participating in such separate supplemental plan.

259 Section 6. Section 175.411, Florida Statutes, is amended  
 260 to read:

ENROLLED

CS/HB 105

2015 Legislature

261           175.411 Optional participation.—A municipality, municipal  
262 services taxing unit, or special fire control district may  
263 revoke its participation under this chapter by rescinding the  
264 legislative act, ordinance, or resolution which assesses and  
265 imposes the taxes authorized in s. 175.101, and by furnishing a  
266 certified copy of such legislative act, ordinance, or resolution  
267 to the division. Thereafter, the municipality, municipal  
268 services taxing unit, or special fire control district shall be  
269 prohibited from participating under this chapter, and shall not  
270 be eligible for future premium tax moneys. Premium tax moneys  
271 previously received shall continue to be used for the sole and  
272 exclusive benefit of firefighters, or firefighters and police  
273 officers where included, and no amendment, legislative act,  
274 ordinance, or resolution shall be adopted which shall have the  
275 effect of reducing the then-vested accrued benefits of the  
276 firefighters, retirees, or their beneficiaries. The  
277 municipality, municipal services taxing unit, or special fire  
278 control district shall continue to furnish an annual report to  
279 the division as provided in s. 175.261. If the municipality,  
280 municipal services taxing unit, or special fire control district  
281 subsequently terminates the defined benefit plan, they shall do  
282 so in compliance with the provisions of s. 175.361.

283           Section 7. This act shall take effect July 1, 2015.