

Bill No. SB 2684

Barcode 355712

CHAMBER ACTION

Senate

House

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The Committee on Community Affairs (Geller) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Subsection (2) of section 185.03, Florida Statutes, is amended to read:

185.03 Municipal police officers' retirement trust funds; creation; applicability of provisions; participation by public safety officers.--For any municipality, chapter plan, local law municipality, or local law plan under this chapter:

(2)(a) ~~The provisions of This chapter applies shall apply~~ only to municipalities organized and established under ~~pursuant to~~ the laws of the state, and does ~~said provisions shall~~ not apply to the unincorporated areas of any county or counties or ~~nor shall the provisions hereof apply~~ to any governmental entity whose police officers are eligible to participate in the Florida Retirement System.

(b) A municipality that has entered into an interlocal

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1 agreement to provide police protection services to any other
2 incorporated municipality, in its entirety, for a period of 12
3 months or more may be eligible to receive the premium taxes
4 reported for such other municipality. To be eligible for the
5 premium taxes, the municipality providing the police
6 protection services must notify the division that it has
7 entered into an interlocal agreement with another
8 municipality. The municipality receiving the police protection
9 services may enact an ordinance levying the tax as provided in
10 s. 185.08. Upon being provided copies of the interlocal
11 agreement and the municipal ordinance levying the tax, the
12 division may distribute any premium taxes reported for the
13 municipality receiving the police protection services to the
14 participating municipality providing the police protection
15 services as long as the interlocal agreement is in effect.

16 Section 2. Section 185.08, Florida Statutes, is
17 amended to read:

18 185.08 State excise tax on casualty insurance premiums
19 authorized; procedure.--For any municipality, chapter plan,
20 local law municipality, or local law plan under this chapter:

21 (1) Each incorporated municipality in this state
22 described and classified in s. 185.03, as well as each other
23 city or town of this state which on July 31, 1953, had a
24 lawfully established municipal police officers' retirement
25 trust fund or city fund, by whatever name known, providing
26 pension or relief benefits to police officers as provided
27 under this chapter, may assess and impose on every insurance
28 company, corporation, or other insurer now engaged in or
29 carrying on, or who shall hereafter engage in or carry on, the
30 business of casualty insurance as shown by records of the
31 Office of Insurance Regulation of the Financial Services

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1 Commission, an excise tax in addition to any lawful license or
 2 excise tax now levied by each of the ~~said~~ municipalities,
 3 respectively, amounting to .85 percent of the gross amount of
 4 receipts of premiums from policyholders on all premiums
 5 collected on casualty insurance policies covering property
 6 within the corporate limits of such municipalities,
 7 respectively.

8 (2) In the case of multiple peril policies with a
 9 single premium for both property and casualty coverages in
 10 such policies, 30 percent of such premium shall be used as the
 11 basis for the .85-percent tax above.

12 (3) The excise tax shall be payable annually March 1
 13 of each year after the passing of an ordinance assessing and
 14 imposing the tax herein authorized. Installments of taxes
 15 shall be paid according to ~~the provisions of s.~~
 16 624.5092(2)(a), (b), and (c).

17
 18 This section also applies to any municipality that has entered
 19 into an interlocal agreement to receive police protection
 20 services from another municipality under s. 185.03. The excise
 21 tax may be levied on all premiums collected on casualty
 22 insurance policies covering property located within the
 23 corporate limits of the municipality receiving the police
 24 protection services, but is available for distribution to the
 25 municipality providing the police protection services.

26 Section 3. This act shall take effect July 1, 2007.

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 28
 29 ===== T I T L E A M E N D M E N T =====

30 And the title is amended as follows:

31 Delete everything before the enacting clause

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1 and insert:

2 A bill to be entitled
3 An act relating to state excise tax on casualty
4 insurance premiums; amending s. 185.03, F.S.;
5 providing that a municipality that has entered
6 into an interlocal agreement to provide police
7 protection services to another incorporated
8 municipality, in its entirety, may be eligible
9 to receive the premium taxes reported for the
10 other municipality under certain circumstances;
11 authorizing the municipality receiving the
12 police protection services to enact an
13 ordinance levying a tax as provided by law;
14 amending s. 185.08, F.S.; authorizing certain
15 municipalities to assess and impose the tax to
16 receive certain police protection services;
17 providing for distribution of premium tax
18 proceeds; providing an effective date.

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