254336

LEGISLATIVE ACTION

Senate		House
Comm: RCS	•	
01/12/2012	•	
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The Committee on Community Affairs (Wise) recommended the following:

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:

7 185.03 Municipal police officers' retirement trust funds; 8 creation; applicability of provisions; participation by public 9 safety officers.-For any municipality, chapter plan, local law 10 municipality, or local law plan under this chapter:

(2)<u>(a)</u> The provisions of This chapter <u>applies</u> shall apply only to municipalities organized and established pursuant to the

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13 laws of the state, and <u>does</u> said provisions shall not apply to 14 the unincorporated areas of any county or counties <u>or</u> nor shall 15 the provisions hereof apply to any governmental entity whose 16 police officers are eligible to participate in the Florida 17 Retirement System.

18 (b) With respect to the distribution of premium taxes, a 19 single consolidated government consisting of a former county and one or more municipalities, consolidated pursuant to s. 3 or s. 20 21 6(e), Art. VIII of the State Constitution, is also eligible to 22 participate under this chapter. The consolidated government 23 shall notify the division when it has entered into an interlocal 24 agreement to provide police services to a municipality within its boundaries. The municipality may enact an ordinance levying 25 26 the tax as provided in s. 185.08. Upon being provided copies of 27 the interlocal agreement and the municipal ordinance levying the 28 tax, the division may distribute any premium taxes reported for 29 the municipality to the consolidated government as long as the 30 interlocal agreement is in effect.

31 Section 2. Subsection (1) of section 185.08, Florida 32 Statutes, is amended to read:

33 185.08 State excise tax on casualty insurance premiums 34 authorized; procedure.-For any municipality, chapter plan, local 35 law municipality, or local law plan under this chapter:

36 (1) (a) Each incorporated municipality in this state 37 described and classified in s. 185.03, as well as each other 38 city or town of this state which on July 31, 1953, had a 39 lawfully established municipal police officers' retirement trust 40 fund or city fund, by whatever name known, providing pension or 41 relief benefits to police officers as provided under this

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42 chapter, may assess and impose on every insurance company, 43 corporation, or other insurer now engaged in or carrying on, or 44 who shall hereafter engage in or carry on, the business of 45 casualty insurance as shown by records of the Office of 46 Insurance Regulation of the Financial Services Commission, an 47 excise tax in addition to any lawful license or excise tax now 48 levied by each of the said municipalities, respectively, 49 amounting to .85 percent of the gross amount of receipts of 50 premiums from policyholders on all premiums collected on 51 casualty insurance policies covering property within the 52 corporate limits of such municipalities, respectively.

53 (b) With respect to the distribution of premium taxes, a single consolidated government consisting of a former county and 54 55 one or more municipalities, consolidated pursuant to s. 3 or s. 56 6(e), Art. VIII of the State Constitution, is also eligible to 57 participate under this chapter. The consolidated government 58 shall notify the division when it has entered into an interlocal 59 agreement to provide police services to a municipality within 60 its boundaries. The municipality may enact an ordinance levying 61 the tax as provided in this section. Upon being provided copies 62 of the interlocal agreement and the municipal ordinance levying 63 the tax, the division may distribute any premium taxes reported 64 for the municipality to the consolidated government as long as 65 the interlocal agreement is in effect. 66 Section 3. This act shall take effect July 1, 2012.

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71	and insert:
72	A bill to be entitled
73	An act relating to public retirement plans; amending
74	ss. 185.03 and 185.08, F.S.; specifying applicability
75	of ch. 185, F.S., to certain consolidated governments;
76	providing that a consolidated government that has
77	entered into an interlocal agreement to provide police
78	protection services to a municipality within its
79	boundaries is eligible to receive the premium taxes
80	reported for the municipality under certain
81	circumstances; authorizing the municipality receiving
82	the police protection services to enact an ordinance
83	levying the tax as provided by law; providing an
84	effective date.