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576-04554-13

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to public retirement plans; amending
ss. 185.03 and 185.08, F.S.; specifying applicability
of ch. 185, F.S., to certain consolidated governments;
providing that a consolidated government that has
entered into an interlocal agreement to provide police
protection services to a municipality within its
boundaries is eligible to receive the premium taxes
reported for the municipality under certain
circumstances; authorizing the municipality receiving
the police protection services to enact an ordinance
levying the tax as provided by law; providing an
effective date.

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

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 pursuant to the
laws of the state, and does said provisions shall not apply to
the unincorporated areas of a any county or ~~counties nor shall~~
~~the provisions hereof apply~~ to any governmental entity whose



877596

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28 police officers are eligible to participate in the Florida
29 Retirement System.

30 (b) With respect to the distribution of premium taxes, a
31 single consolidated government consisting of a former county and
32 one or more municipalities, consolidated pursuant to s. 3 or s.
33 6(e), Art. VIII of the State Constitution, is also eligible to
34 participate under this chapter. The consolidated government
35 shall notify the division when it has entered into an interlocal
36 agreement to provide police services to a municipality within
37 its boundaries. The municipality may enact an ordinance levying
38 the tax as provided in s. 185.08. Upon being provided copies of
39 the interlocal agreement and the municipal ordinance levying the
40 tax, the division may distribute any premium taxes reported for
41 the municipality to the consolidated government as long as the
42 interlocal agreement is in effect.

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

45 185.08 State excise tax on casualty insurance premiums
46 authorized; procedure.—For any municipality, chapter plan, local
47 law municipality, or local law plan under this chapter:

48 (1)(a) Each incorporated municipality in this state
49 described and classified in s. 185.03, as well as each other
50 city or town of this state which on July 31, 1953, had a
51 lawfully established municipal police officers' retirement trust
52 fund or city fund, by whatever name known, providing pension or
53 relief benefits to police officers as provided under this
54 chapter, may assess and impose on every insurance company,
55 corporation, or other insurer now engaged in or carrying on, or
56 who shall hereafter engage in or carry on, the business of



877596

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57 casualty insurance as shown by records of the Office of
58 Insurance Regulation of the Financial Services Commission, an
59 excise tax in addition to any lawful license or excise tax now
60 levied by each of the ~~said~~ municipalities, respectively,
61 amounting to .85 percent of the gross amount of receipts of
62 premiums from policyholders on all premiums collected on
63 casualty insurance policies covering property within the
64 corporate limits of such municipalities, respectively.

65 (b) This section also applies to a municipality that
66 consists of a single consolidated government, composed of a
67 former county and one or more municipalities, which was
68 consolidated pursuant to s. 3 or s. 6(e), Art. VIII of the State
69 Constitution, as provided in s. 185.03(2)(b), and to casualty
70 insurance policies covering properties within the boundaries of
71 the consolidated government, regardless of whether the
72 properties are located within one or more separately
73 incorporated areas within the consolidated government, if the
74 properties are being provided police protection services by the
75 consolidated government.

76 Section 3. This act shall take effect July 1, 2013.