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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/03/2014	.	
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The Committee on Governmental Oversight and Accountability
(Bradley) recommended the following:

Senate Amendment

Delete lines 74 - 195
and insert:
services taxing unit. The municipality or municipal services
taxing unit receiving the fire services may enact an ordinance
levying the tax as provided in s. 175.101. Upon being provided
copies of the interlocal agreement and the municipal ordinance
levying the tax, the division may distribute any premium taxes
reported for the municipality or municipal services taxing unit



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11 receiving the fire services to the participating municipality
12 providing the fire services as long as the interlocal agreement
13 is in effect.

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

16 175.101 State excise tax on property insurance premiums
17 authorized; procedure.—For any municipality, special fire
18 control district, chapter plan, local law municipality, local
19 law special fire control district, or local law plan under this
20 chapter:

21 (1) Each municipality or special fire control district ~~in~~
22 ~~this state~~ described and classified in s. 175.041, having a
23 lawfully established firefighters' pension trust fund or
24 municipal fund or special fire control district fund, by
25 whatever name known, providing pension benefits to firefighters
26 as provided under this chapter, or each municipal services
27 taxing unit receiving fire protection services from a
28 municipality participating under this chapter, may assess and
29 impose on each ~~every~~ insurance company, corporation, or other
30 insurer now engaged in or carrying on, or who shall ~~hereinafter~~
31 engage in or carry on, the business of property insurance as
32 shown by the records of the Office of Insurance Regulation of
33 the Financial Services Commission, an excise tax in addition to
34 any lawful license or excise tax now levied by each of the
35 municipalities, ~~or~~ special fire control districts, or municipal
36 services taxing units, respectively, amounting to 1.85 percent
37 of the gross amount of receipts of premiums from policyholders
38 on all premiums collected on property insurance policies
39 covering property within the corporate limits of such



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40 municipalities or within the legally defined boundaries of
41 special fire control districts or municipal services taxing
42 units, respectively. ~~If whenever~~ the boundaries of a special
43 fire control district that has lawfully established a
44 firefighters' pension trust fund encompass a portion of the
45 corporate territory of a municipality that has also lawfully
46 established a firefighters' pension trust fund, or a municipal
47 services taxing unit receiving fire protection services from a
48 municipality participating under this chapter, that portion of
49 the tax receipts attributable to insurance policies covering
50 property situated both within the municipality or municipal
51 services taxing unit and the special fire control district shall
52 be given to the fire service provider. For the purpose of this
53 section, the boundaries of a special fire control district
54 include an area that has been annexed until the completion of
55 the 4-year period provided for in s. 171.093(4), or other
56 agreed-upon extension, or if a special fire control district is
57 providing services under an interlocal agreement executed in
58 accordance with s. 171.093(3). The agent shall identify the fire
59 service provider on the property owner's application for
60 insurance. Remaining revenues collected pursuant to this chapter
61 shall be distributed to the municipality, ~~or~~ special fire
62 control district, or municipal services taxing unit according to
63 the location of the insured property.

64 (3) This excise tax shall be payable annually on March 1 of
65 each year after the passage of an ordinance, in the case of a
66 municipality, or resolution, in the case of a special fire
67 control district or municipal services taxing unit, assessing
68 and imposing the tax authorized by this section. Installments of



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69 taxes shall be paid according to the provision of s.
70 624.5092(2)(a), (b), and (c).

71
72 This section also applies to any municipality consisting of a
73 single consolidated government which is made up of a former
74 county and one or more municipalities, consolidated pursuant to
75 the authority in s. 3 or s. 6(e), Art. VIII of the State
76 Constitution, and to property insurance policies covering
77 property within the boundaries of the consolidated government,
78 regardless of whether the properties are located within one or
79 more separately incorporated areas within the consolidated
80 government, provided the properties are being provided fire
81 protection services by the consolidated government. This section
82 also applies to any municipality, as provided in s.
83 175.041(3)(c), which has entered into an interlocal agreement to
84 receive fire protection services from another municipality
85 participating under this chapter. The excise tax may be levied
86 on all premiums collected on property insurance policies
87 covering property located within the corporate limits of the
88 municipality receiving the fire protection services, but will be
89 available for distribution to the municipality providing the
90 fire protection services.

91 Section 3. Section 175.111, Florida Statutes, is amended to
92 read:

93 175.111 Certified copy of ordinance or resolution filed;
94 insurance companies' annual report of premiums; duplicate files;
95 book of accounts.—For any municipality, municipal services
96 taxing unit, special fire control district, chapter plan, local
97 law municipality, local law special fire control district, or



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98 local law plan under this chapter, whenever any municipality
99 passes an ordinance or whenever any special fire control
100 district passes a resolution establishing a chapter plan or
101 local law plan assessing and imposing the taxes authorized in s.
102 175.101, a certified copy of such ordinance or resolution shall
103 be deposited with the division. Thereafter every insurance
104 company, association, corporation, or other insurer carrying on
105 the business of property insurance on real or personal property,
106 on or before the succeeding March 1 after date of the passage of
107 the ordinance or resolution, shall report fully in writing and
108 under oath to the division and the Department of Revenue a just
109 and true account of all premiums by such insurer received for
110 property insurance policies covering or insuring any real or
111 personal property located within the corporate limits of each
112 such municipality, municipal services taxing unit, or special
113 fire control district during the period of time elapsing between
114 the date of the passage of the ordinance or resolution and the
115 end of the calendar year. The report shall include the code
116 designation as prescribed by the division for each piece of
117 insured property, real or personal, located within the corporate
118 limits of each municipality and within the legally defined
119 boundaries of each special fire control district and municipal
120 services taxing unit. The aforesaid insurer shall annually
121 thereafter, on March 1, file with the Department of Revenue a
122 similar report covering the preceding year's premium receipts,
123 and every such insurer at the same time of making such reports
124 shall pay to the Department of Revenue the amount of the tax
125 hereinbefore mentioned. Every insurer engaged in carrying on
126 such insurance business in the state shall keep accurate books



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127 of accounts of all such business done by it within the corporate
128 limits of each such municipality and within the legally defined
129 boundaries of each such special fire control district and
130 municipal services taxing unit, and in such manner as to be able