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LEGISLATIVE ACTION

Senate

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House

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04/25/2014 12:27 PM

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Senator Ring moved the following:

**Senate Amendment (with title amendment)**

Delete lines 90 - 635

and insert:

Section 2. Section 175.032, Florida Statutes, is amended to read:

175.032 Definitions.—For any municipality, special fire control district, chapter plan, local law municipality, local law special fire control district, or local law plan under this chapter, the term ~~following words and phrases have the following meanings:~~



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12           (1) "Additional premium tax revenues" means revenues  
13 received by a municipality or special fire control district  
14 pursuant to s. 175.121 which exceed base premium tax revenues.

15           ~~(2)(1)(a)~~ "Average final compensation" for:

16           (a) A full-time firefighter means one-twelfth of the  
17 average annual compensation of the 5 best years of the last 10  
18 years of creditable service before ~~prior to~~ retirement,  
19 termination, or death, or the career average as a full-time  
20 firefighter since July 1, 1953, whichever is greater. A year is  
21 ~~shall be~~ 12 consecutive months or such other consecutive period  
22 of time as is used and consistently applied.

23           ~~(b) "Average final compensation" for~~ A volunteer  
24 firefighter means the average salary of the 5 best years of the  
25 last 10 best contributing years before ~~prior to~~ change in status  
26 to a permanent full-time firefighter or retirement as a  
27 volunteer firefighter or the career average of a volunteer  
28 firefighter, since July 1, 1953, whichever is greater.

29           (3) "Base premium tax revenues" means:

30           (a) For a local law plan in effect on October 1, 1998, the  
31 revenues received by a municipality or special fire control  
32 district pursuant to s. 175.121 for calendar year 1997.

33           (b) For a local law plan created between October 1, 1998,  
34 and March 1, 2014, inclusive, the revenues received by a  
35 municipality or special fire control district pursuant to s.  
36 175.121 based upon the tax collections during the second  
37 calendar year of participation.

38           ~~(4)(2)~~ "Chapter plan" means a separate defined benefit  
39 pension plan for firefighters which incorporates by reference  
40 the provisions of this chapter and has been adopted by the



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41 governing body of a municipality or special district. Except as  
42 ~~may be~~ specifically authorized in this chapter, the provisions  
43 of a chapter plan may not differ from the plan provisions set  
44 forth in ss. 175.021-175.341 and ss. 175.361-175.401. Actuarial  
45 valuations of chapter plans shall be conducted by the division  
46 as provided by s. 175.261(1).

47 (5) ~~(3)~~ "Compensation" or "salary" means, for  
48 noncollectively bargained service earned before July 1, 2011, or  
49 for service earned under collective bargaining agreements in  
50 place before July 1, 2011, the fixed monthly remuneration paid a  
51 firefighter. If remuneration is based on actual services  
52 rendered, as in the case of a volunteer firefighter, the term  
53 means the total cash remuneration received yearly for such  
54 services, prorated on a monthly basis. For noncollectively  
55 bargained service earned on or after July 1, 2011, or for  
56 service earned under collective bargaining agreements entered  
57 into on or after July 1, 2011, the term has the same meaning  
58 except that when calculating retirement benefits, up to 300  
59 hours per year in overtime compensation may be included as  
60 specified in the plan or collective bargaining agreement, but  
61 payments for accrued unused sick or annual leave may not be  
62 included.

63 (a) Any retirement trust fund or plan that meets the  
64 requirements of this chapter does not, solely by virtue of this  
65 subsection, reduce or diminish the monthly retirement income  
66 otherwise payable to each firefighter covered by the retirement  
67 trust fund or plan.

68 (b) The member's compensation or salary contributed as  
69 employee-elective salary reductions or deferrals to any salary



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70 reduction, deferred compensation, or tax-sheltered annuity  
71 program authorized under the Internal Revenue Code shall be  
72 deemed to be the compensation or salary the member would receive  
73 if he or she were not participating in such program and ~~shall be~~  
74 treated as compensation for retirement purposes under this  
75 chapter.

76 (c) For any person who first becomes a member in any plan  
77 year beginning on or after January 1, 1996, compensation for  
78 that plan year may not include any amounts in excess of the  
79 Internal Revenue Code s. 401(a)(17) limitation, as amended by  
80 the Omnibus Budget Reconciliation Act of 1993, which limitation  
81 of \$150,000 shall be adjusted as required by federal law for  
82 qualified government plans and ~~shall be~~ further adjusted for  
83 changes in the cost of living in the manner provided by Internal  
84 Revenue Code s. 401(a)(17)(B). For any person who first became a  
85 member before the first plan year beginning on or after January  
86 1, 1996, the limitation on compensation may not be less than the  
87 maximum compensation amount that was allowed to be taken into  
88 account under the plan in effect on July 1, 1993, which  
89 limitation shall be adjusted for changes in the cost of living  
90 since 1989 in the manner provided by Internal Revenue Code s.  
91 401(a)(17)(1991).

92 ~~(6)(4)~~ "Creditable service" or "credited service" means the  
93 aggregate number of years of service~~7~~ and fractional parts of  
94 years of service~~7~~ of any firefighter, omitting intervening years  
95 and fractional parts of years when such firefighter may not have  
96 been employed by the municipality or special fire control  
97 district, subject to the following conditions:

98 (a) A ~~No~~ firefighter may not ~~will~~ receive credit for years



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99 or fractional parts of years of service if he or she has  
100 withdrawn his or her contributions to the fund for those years  
101 or fractional parts of years of service, unless the firefighter  
102 repays into the fund the amount he or she has withdrawn, plus  
103 interest determined by the board. The member shall have at least  
104 90 days after his or her reemployment to make repayment.

105 (b) A firefighter may voluntarily leave his or her  
106 contributions in the fund for ~~a period of~~ 5 years after leaving  
107 the employ of the fire department, pending the possibility of  
108 being rehired by the same department, without losing credit for  
109 the time he or she has participated actively as a firefighter.  
110 If the firefighter is not reemployed as a firefighter, with the  
111 same department, within 5 years, his or her contributions shall  
112 be returned without interest.

113 (c) Credited service under this chapter shall be provided  
114 only for service as a firefighter, ~~as defined in subsection (8),~~  
115 or for military service and does not include credit for any  
116 other type of service. A municipality ~~may~~, by local ordinance,  
117 or a special fire control district ~~may~~, by resolution, may  
118 provide for the purchase of credit for military service prior to  
119 employment as well as for prior service as a firefighter for  
120 some other employer as long as a firefighter is not entitled to  
121 receive a benefit for such prior service ~~as a firefighter~~. For  
122 purposes of determining credit for prior service as a  
123 firefighter, in addition to service as a firefighter in this  
124 state, credit may be given for federal, other state, or county  
125 service if the prior service is recognized by the Division of  
126 State Fire Marshal as provided in ~~under~~ chapter 633, or the  
127 firefighter provides proof to the board of trustees that his or



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128 her service is equivalent to the service required to meet the  
129 definition of a firefighter under subsection (11) ~~(8)~~.

130 (d) In determining the creditable service of any  
131 firefighter, credit for up to 5 years of the time spent in the  
132 military service of the Armed Forces of the United States shall  
133 be added to the years of actual service if:

134 1. The firefighter is in the active employ of an employer  
135 immediately prior to such service and leaves a position, other  
136 than a temporary position, for the purpose of voluntary or  
137 involuntary service in the Armed Forces of the United States.

138 2. The firefighter is entitled to reemployment under the  
139 provisions of the Uniformed Services Employment and Reemployment  
140 Rights Act.

141 3. The firefighter returns to his or her employment as a  
142 firefighter of the municipality or special fire control district  
143 within 1 year from the date of release from such active service.

144 (7) ~~(5)~~ "Deferred Retirement Option Plan" or "DROP" means a  
145 local law plan retirement option in which a firefighter may  
146 elect to participate. A firefighter may retire for all purposes  
147 of the plan and defer receipt of retirement benefits into a DROP  
148 account while continuing employment with his or her employer.  
149 However, a firefighter who enters ~~the~~ DROP and who is otherwise  
150 eligible to participate may ~~shall~~ not ~~thereby~~ be precluded from  
151 participation or continued participation ~~participating, or~~  
152 ~~continuing to participate,~~ in a supplemental plan in existence  
153 on, or created after, March 12, 1999 ~~the effective date of this~~  
154 ~~act.~~

155 (8) "Defined contribution plan" means the component of a  
156 local law plan, as provided in s. 175.351(1), to which deposits,



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157 if any, are made to provide benefits for firefighters, or for  
158 firefighters and police officers if both are included. Such  
159 component is an element of a local law plan and exists in  
160 conjunction with the defined benefit component that meets the  
161 minimum benefits and minimum standards of this chapter. The  
162 retirement benefits, if any, of the defined contribution plan  
163 shall be provided through individual member accounts in  
164 accordance with the applicable provisions of the Internal  
165 Revenue Code and related regulations and are limited to the  
166 contributions, if any, made into each member's account and the  
167 actual accumulated earnings, net of expenses, earned on the  
168 member's account.

169 (9)~~(6)~~ "Division" means the Division of Retirement of the  
170 Department of Management Services.

171 (10)~~(7)~~ "Enrolled actuary" means an actuary who is enrolled  
172 under Subtitle C of Title III of the Employee Retirement Income  
173 Security Act of 1974 and who is a member of the Society of  
174 Actuaries or the American Academy of Actuaries.

175 (11)~~(8)~~ (a) "Firefighter" means a person employed solely by  
176 a constituted fire department of any municipality or special  
177 fire control district who is certified as a firefighter as a  
178 condition of employment in accordance with s. 633.408 and whose  
179 duty it is to extinguish fires, to protect life, or to protect  
180 property. The term includes all certified, supervisory, and  
181 command personnel whose duties include, in whole or in part, the  
182 supervision, training, guidance, and management responsibilities  
183 of full-time firefighters, part-time firefighters, or auxiliary  
184 firefighters but does not include part-time firefighters or  
185 auxiliary firefighters. However, for purposes of this chapter



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186 only, the term also includes public safety officers who are  
187 responsible for performing both police and fire services, who  
188 are certified as police officers or firefighters, and who are  
189 certified by their employers to the Chief Financial Officer as  
190 participating in this chapter before October 1, 1979. Effective  
191 October 1, 1979, public safety officers who have not been  
192 certified as participating in this chapter are considered police  
193 officers for retirement purposes and are eligible to participate  
194 in chapter 185. Any plan may provide that the fire chief has an  
195 option to participate, ~~or not,~~ in that plan.

196 (b) "Volunteer firefighter" means any person whose name is  
197 carried on the active membership roll of a constituted volunteer  
198 fire department or a combination of a paid and volunteer fire  
199 department of any municipality or special fire control district  
200 and whose duty it is to extinguish fires, to protect life, and  
201 to protect property. Compensation for services rendered by a  
202 volunteer firefighter does ~~shall~~ not disqualify him or her as a  
203 volunteer. A person may ~~shall~~ not be disqualified as a volunteer  
204 firefighter solely because he or she has other gainful  
205 employment. Any person who volunteers assistance at a fire but  
206 is not an active member of a department described herein is not  
207 a volunteer firefighter within the meaning of this paragraph.

208 (12) ~~(9)~~ "Firefighters' Pension Trust Fund" means a trust  
209 fund, by whatever name known, as provided under s. 175.041, for  
210 the purpose of assisting municipalities and special fire control  
211 districts in establishing and maintaining a retirement plan for  
212 firefighters.

213 (13) ~~(10)~~ "Local law municipality" is any municipality in  
214 which ~~there exists~~ a local law plan exists.



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215            (14)~~(11)~~ "Local law plan" means a retirement defined  
216 benefit pension plan, that includes both a defined benefit plan  
217 component and a defined contribution plan component, for  
218 firefighters, or for firefighters and ~~or~~ police officers if both  
219 are ~~where~~ included, as described in s. 175.351, established by  
220 municipal ordinance, special district resolution, or special act  
221 of the Legislature, which ~~enactment~~ sets forth all plan  
222 provisions. Local law plan provisions may vary from the  
223 provisions of this chapter if the, ~~provided that required~~  
224 minimum benefits and minimum standards of this chapter are met.  
225 However, any such variance must ~~shall~~ provide a greater benefit  
226 for firefighters. Actuarial valuations of local law plans shall  
227 be conducted by an enrolled actuary as provided in s.  
228 175.261(2).

229            (15)~~(12)~~ "Local law special fire control district" means ~~is~~  
230 any special fire control district in which ~~there exists~~ a local  
231 law plan exists.

232            (16) "Minimum benefits" means the benefits set forth in ss.  
233 175.021-175.341 and ss. 175.361-175.401.

234            (17) "Minimum standards" means the standards set forth in  
235 ss. 175.021-175.401.

236            (18)~~(13)~~ "Property insurance" means property insurance as  
237 defined in s. 624.604 and covers real and personal property  
238 within the corporate limits of a any municipality, or within the  
239 boundaries of a any special fire control district, within the  
240 state. The term "multiple peril" means a combination or package  
241 policy that includes both property and casualty coverage for a  
242 single premium.

243            (19)~~(14)~~ "Retiree" or "retired firefighter" means a



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244 firefighter who has entered retirement status. For the purposes  
245 of a plan that includes a Deferred Retirement Option Plan  
246 (DROP), a firefighter who enters ~~the~~ DROP is ~~shall be~~ considered  
247 a retiree for all purposes of the plan. However, a firefighter  
248 who enters ~~the~~ DROP and who is otherwise eligible to participate  
249 may shall not ~~thereby~~ be precluded from participation or  
250 continued participation ~~participating, or continuing to~~  
251 ~~participate,~~ in a supplemental plan in existence on, or created  
252 after, March 12, 1999 ~~the effective date of this act.~~

253 (20) ~~(15)~~ "Retirement" means a firefighter's separation from  
254 municipal city or fire district employment as a firefighter with  
255 immediate eligibility for ~~receipt of~~ benefits under the plan.  
256 For purposes of a plan that includes a Deferred Retirement  
257 Option Plan (DROP), "retirement" means the date a firefighter  
258 enters ~~the~~ DROP.

259 (21) "Special act plan" means a plan subject to the  
260 provisions of this chapter which was created by an act of the  
261 Legislature and continues to require an act of the Legislature  
262 to alter plan benefits.

263 (22) "Special benefits" means benefits provided in a  
264 defined contribution plan for firefighters.

265 (23) ~~(16)~~ "Special fire control district" means a special  
266 district, as defined in s. 189.403~~(1)~~, established for the  
267 purposes of extinguishing fires, protecting life, and protecting  
268 property within the incorporated or unincorporated portions of a  
269 ~~any~~ county or combination of counties, or within any combination  
270 of incorporated and unincorporated portions of a ~~any~~ county or  
271 combination of counties. The term does not include any dependent  
272 or independent special district, as those terms are defined in



273 s. 189.403, whose ~~s. 189.403(2) and (3), respectively,~~ the  
274 employees ~~of which~~ are members of the Florida Retirement System  
275 pursuant to s. 121.051(1) or (2).

276 (24)~~(17)~~ "Supplemental plan" means a plan to which deposits  
277 are made to provide special ~~extra~~ benefits for firefighters, or  
278 for firefighters and police officers if both are ~~where~~ included  
279 ~~under this chapter~~. Such a plan is an element of a local law  
280 plan and exists in conjunction with a defined benefit component  
281 ~~plan~~ that meets the minimum benefits and minimum standards of  
282 this chapter. Any supplemental plan in existence on March 1,  
283 2014, shall be deemed to be a defined contribution plan in  
284 compliance with s. 175.351(6).

285 (25)~~(18)~~ "Supplemental plan municipality" means a any local  
286 law municipality in which any ~~there existed~~ a supplemental plan  
287 ~~existed, of any type or nature,~~ as of December 1, 2000.

288 Section 3. Subsection (7) of section 175.071, Florida  
289 Statutes, is amended to read:

290 175.071 General powers and duties of board of trustees.—For  
291 any municipality, special fire control district, chapter plan,  
292 local law municipality, local law special fire control district,  
293 or local law plan under this chapter:

294 (7) To assist the board in meeting its responsibilities  
295 under this chapter, the board, if it so elects, may:

296 (a) Employ independent legal counsel at the pension fund's  
297 expense.

298 (b) Employ an independent enrolled actuary, as defined in  
299 s. 175.032~~(7)~~, at the pension fund's expense.

300 (c) Employ such independent professional, technical, or  
301 other advisers as it deems necessary at the pension fund's



302 expense.

303

304 If the board chooses to use the municipality's or special  
305 district's legal counsel or actuary, or chooses to use any of  
306 the municipality's or special district's other professional,  
307 technical, or other advisers, it must do so only under terms and  
308 conditions acceptable to the board.

309 Section 4. Paragraph (d) of subsection (1) of section  
310 175.091, Florida Statutes, is amended to read:

311 175.091 Creation and maintenance of fund.—For any  
312 municipality, special fire control district, chapter plan, local  
313 law municipality, local law special fire control district, or  
314 local law plan under this chapter:

315 (1) The firefighters' pension trust fund in each  
316 municipality and in each special fire control district shall be  
317 created and maintained in the following manner:

318 (d) By mandatory payment by the municipality or special  
319 fire control district of a sum equal to the normal cost of and  
320 the amount required to fund any actuarial deficiency shown by an  
321 actuarial valuation conducted under ~~as provided in~~ part VII of  
322 chapter 112 after taking into account the amounts described in  
323 paragraphs (b), (c), (e), (f), and (g) and the tax proceeds  
324 described in paragraph (a) which are used to fund defined  
325 benefit plan benefits.

326

327 Nothing in this section shall be construed to require adjustment  
328 of member contribution rates in effect on the date this act  
329 becomes a law, including rates that exceed 5 percent of salary,  
330 provided that such rates are at least one-half of 1 percent of



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331 salary.

332 Section 5. Paragraph (a) of subsection (2) of section  
333 175.162, Florida Statutes, is amended to read:

334 175.162 Requirements for retirement.—For any municipality,  
335 special fire control district, chapter plan, local law  
336 municipality, local law special fire control district, or local  
337 law plan under this chapter, any firefighter who completes 10 or  
338 more years of creditable service as a firefighter and attains  
339 age 55, or completes 25 years of creditable service as a  
340 firefighter and attains age 52, and who for such minimum period  
341 has been a member of the firefighters' pension trust fund  
342 operating under a chapter plan or local law plan, is eligible  
343 for normal retirement benefits. Normal retirement under the plan  
344 is retirement from the service of the municipality or special  
345 fire control district on or after the normal retirement date. In  
346 such event, payment of retirement income will be governed by the  
347 following provisions of this section:

348 (2) (a) 1. The amount of monthly retirement income payable to  
349 a full-time firefighter who retires on or after his or her  
350 normal retirement date shall be an amount equal to the number of  
351 his or her years of credited service multiplied by 2.75 ~~2~~  
352 percent of his or her average final compensation as a full-time  
353 firefighter. ~~However, if current state contributions pursuant to~~  
354 ~~this chapter are not adequate to fund the additional benefits to~~  
355 ~~meet the minimum requirements in this chapter, only such~~  
356 ~~incremental increases shall be required as state moneys are~~  
357 ~~adequate to provide. Such increments shall be provided as state~~  
358 ~~moneys become available.~~

359 2. Effective July 1, 2014, a plan that is in compliance



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360 with this chapter except that the plan provides a benefit that  
361 is less than 2.75 percent of the average final compensation of a  
362 full-time firefighter for all years of credited service, as  
363 provided in subparagraph 1., or provides an effective benefit  
364 that is below 2.75 percent as a result of a maximum benefit  
365 limitation, must maintain, at a minimum, the percentage amount  
366 or maximum benefit limitation in effect on July 1, 2014, and is  
367 not required to increase the benefit to 2.75 percent of the  
368 average final compensation of a full-time firefighter for all  
369 years of credited service.

370 3. Effective July 1, 2014, a plan that is in compliance  
371 with this chapter except that the plan provides a benefit that  
372 is less than 2.75 percent of the average final compensation of a  
373 full-time firefighter for all years of credited service, as  
374 provided in subparagraph 1., or provides an effective benefit  
375 that is below 2.75 percent as a result of a maximum benefit  
376 limitation, and which changes the percentage amount or maximum  
377 benefit limitation to 2.75 percent, or greater, of the average  
378 final compensation of a full-time firefighter for all years of  
379 credited service, as provided in subparagraph 1., may not  
380 thereafter decrease the percentage amount or maximum benefit  
381 limitation to less than 2.75 percent of the average final  
382 compensation of a full-time firefighter for all years of  
383 credited service, as provided in subparagraph 1.

384 Section 6. Section 175.351, Florida Statutes, is amended to  
385 read:

386 175.351 Municipalities and special fire control districts  
387 that have ~~having~~ their own retirement ~~pension~~ plans for  
388 firefighters. ~~For any municipality, special fire control~~



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389 ~~district, local law municipality, local law special fire control~~  
390 ~~district, or local law plan under this chapter,~~ In order for a  
391 municipality or municipalities and special fire control district  
392 that has its districts with their own retirement plan pension  
393 plans for firefighters, or for firefighters and police officers  
394 if both are included, to participate in the distribution of the  
395 tax fund established under ~~pursuant to~~ s. 175.101, a local law  
396 plan plans must meet the minimum benefits and minimum standards  
397 set forth in this chapter, except as provided in the mutual  
398 consent provisions in paragraph (1) (g) with respect to the  
399 minimum benefits not met as of October 1, 2012.

400 (1) If a municipality has a retirement pension plan for  
401 firefighters, or a ~~pension plan~~ for firefighters and police  
402 officers if both are included, which in the opinion of the  
403 division meets the minimum benefits and minimum standards set  
404 forth in this chapter, the board of trustees of the pension plan  
405 ~~must, as approved by a majority of firefighters of the~~  
406 ~~municipality, may:~~

407 ~~(a)~~ place the income from the premium tax in s. 175.101 in  
408 such ~~pension~~ plan for the sole and exclusive use of its  
409 firefighters, or for firefighters and police officers if both  
410 are included, where it shall become an integral part of that  
411 ~~pension~~ plan and ~~shall~~ be used to fund benefits as provided  
412 herein. Effective October 1, 2014, for noncollectively bargained  
413 service or upon entering into a collective bargaining agreement  
414 on or after July 1, 2014:

415 (a) The base premium tax revenues must be used to fund  
416 minimum benefits or other retirement benefits in excess of the  
417 minimum benefits as determined by the municipality or special



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418 fire control district.

419 (b) Of the additional premium tax revenues received which  
420 are in excess of the amount received for the 2012 calendar year,  
421 50 percent must be used to fund minimum benefits or other  
422 retirement benefits in excess of the minimum benefits as  
423 determined by the municipality or special fire control district,  
424 and 50 percent must be placed in a defined contribution plan to  
425 fund special benefits.

426 (c) Additional premium tax revenues not described in  
427 paragraph (b) must be used to fund benefits that are not  
428 included in the minimum benefits. If the additional premium tax  
429 revenues subject to this paragraph exceed the full annual cost  
430 of benefits provided through the plan which are in excess of the  
431 minimum benefits, any amount in excess of the full annual cost  
432 must be used as provided in paragraph (b).

433 (d) Of any accumulations of additional premium tax revenues  
434 which have not been allocated to fund benefits in excess of the  
435 minimum benefits, 50 percent of the amount of the accumulations  
436 must be used to fund special benefits, and 50 percent must be  
437 applied to fund any unfunded actuarial liabilities of the plan;  
438 provided that any amount of accumulations in excess of the  
439 amount required to fund the unfunded actuarial liabilities must  
440 be used to fund special benefits ~~to pay extra benefits to the~~  
441 ~~firefighters included in that pension plan; or~~

442 ~~(b) Place the income from the premium tax in s. 175.101 in~~  
443 ~~a separate supplemental plan to pay extra benefits to~~  
444 ~~firefighters, or to firefighters and police officers if~~  
445 ~~included, participating in such separate supplemental plan.~~

446 (e) For a plan created after March 1, 2014, 50 percent of



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447 the insurance premium tax revenues must be used to fund defined  
448 benefit plan component benefits, with the remainder used to fund  
449 defined contribution plan component benefits.

450 (f) If a plan offers benefits in excess of the minimum  
451 benefits, such benefits, excluding supplemental plan benefits in  
452 effect as of September 30, 2013, may be reduced if the plan  
453 continues to meet the minimum benefits and the minimum standards  
454 set forth in this chapter. The amount of insurance premium tax  
455 revenues previously used to fund benefits in excess of minimum  
456 benefits, excluding the amount of any additional premium tax  
457 revenues distributed to a supplemental plan for calendar year  
458 2012, before the reduction must be used as provided in paragraph  
459 (b). However, benefits in excess of the minimum benefits may not  
460 be reduced if a plan does not meet the minimum percentage amount  
461 of 2.75 percent, or greater, of the average final compensation  
462 of a full-time firefighter, as provided in s. 175.162(2)(a)1.,  
463 or provides an effective benefit that is below 2.75 percent as a  
464 result of a maximum benefit limitation, as described in s.  
465 175.162(2)(a)2.

466 (g) Notwithstanding paragraphs (a)-(f), the use of premium  
467 tax revenues, including any accumulations of additional premium  
468 tax revenues which have not been allocated to fund benefits in  
469 excess of the minimum benefits, may deviate from the provisions  
470 of this subsection by mutual consent of the members' collective  
471 bargaining representative or, if none, by majority consent of  
472 the firefighter members of the fund, and by consent of the  
473 municipality or special fire control district, provided that the  
474 plan continues to meet the minimum benefits and minimum  
475 standards of this chapter; however, a plan that operates



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476 pursuant to this paragraph which does not meet the minimum  
477 benefits as of October 1, 2012, may continue to provide the  
478 benefits that do not meet the minimum benefits at the same level  
479 as was provided as of October 1, 2012, and all other benefit  
480 levels must continue to meet the minimum benefits. Such mutually  
481 agreed deviation shall continue until modified or revoked by  
482 subsequent mutual consent of the members' collective bargaining  
483 representative or, if none, by a majority of the firefighter  
484 members of the fund, and the municipality or special fire  
485 control district. An existing arrangement for the use of premium  
486 tax revenues contained within a special act plan or a plan  
487 within a supplemental plan municipality is considered, as of  
488 July 1, 2014, to be a deviation for which mutual consent has  
489 been granted.

490 (2) The premium tax provided by this chapter shall ~~in all~~  
491 ~~eases~~ be used in its entirety to provide retirement ~~extra~~  
492 benefits to firefighters, or to firefighters and police officers  
493 if both are included. ~~However, local law plans in effect on~~  
494 ~~October 1, 1998, must comply with the minimum benefit provisions~~  
495 ~~of this chapter only to the extent that additional premium tax~~  
496 ~~revenues become available to incrementally fund the cost of such~~  
497 ~~compliance as provided in s. 175.162(2)(a). If a plan is in~~  
498 ~~compliance with such minimum benefit provisions, as subsequent~~  
499 ~~additional premium tax revenues become available, they must be~~  
500 ~~used to provide extra benefits.~~ Local law plans created by  
501 special act before May 27, 1939, are deemed to comply with this  
502 chapter. ~~For the purpose of this chapter, the term:~~

503 (a) ~~"Additional premium tax revenues" means revenues~~  
504 ~~received by a municipality or special fire control district~~



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505 ~~pursuant to s. 175.121 which exceed that amount received for~~  
506 ~~calendar year 1997.~~

507 ~~(b) "Extra benefits" means benefits in addition to or~~  
508 ~~greater than those provided to general employees of the~~  
509 ~~municipality and in addition to those in existence for~~  
510 ~~firefighters on March 12, 1999.~~

511 (3) A retirement plan or amendment to a retirement plan may  
512 not be proposed for adoption unless the proposed plan or  
513 amendment contains an actuarial estimate of the costs involved.  
514 Such proposed plan or proposed plan change may not be adopted  
515 without the approval of the municipality, special fire control  
516 district, or, where required ~~permitted~~, the Legislature. Copies  
517 of the proposed plan or proposed plan change and the actuarial  
518 impact statement of the proposed plan or proposed plan change  
519 shall be furnished to the division before the last public  
520 hearing on the proposal is held ~~thereon~~. Such statement must  
521 also indicate whether the proposed plan or proposed plan change  
522 is in compliance with s. 14, Art. X of the State Constitution  
523 and those provisions of part VII of chapter 112 which are not  
524 expressly provided in this chapter. Notwithstanding any other  
525 provision, only those local law plans created by special act of  
526 legislation before May 27, 1939, are deemed to meet the minimum  
527 benefits and minimum standards only in this chapter.

528 (4) Notwithstanding any other provision, with respect to  
529 any supplemental plan municipality:

530 (a) A local law plan and a supplemental plan may continue  
531 to use their definition of compensation or salary in existence  
532 on March 12, 1999.

533 (b) Section 175.061(1)(b) does not apply, and a local law



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534 plan and a supplemental plan shall continue to be administered  
535 by a board or boards of trustees numbered, constituted, and  
536 selected as the board or boards were numbered, constituted, and  
537 selected on December 1, 2000.

538 ~~(c) The election set forth in paragraph (1)(b) is deemed to~~  
539 ~~have been made.~~

540 (5) The retirement plan setting forth the benefits and the  
541 trust agreement, if any, covering the duties and  
542 responsibilities of the trustees and the regulations of the  
543 investment of funds must be in writing, and copies made  
544 available to the participants and to the general public.

545 (6) In addition to the defined benefit component of the  
546 local law plan, each plan sponsor must have a defined  
547 contribution plan component within the local law plan by October  
548 1, 2014, for noncollectively bargained service, upon entering  
549 into a collective bargaining agreement on or after July 1, 2014,  
550 or upon the creation date of a new participating plan. Depending  
551 upon the application of subsection (1), a defined contribution  
552 component may or may not receive any funding.

553 (7) Notwithstanding any other provision of this chapter, a  
554 municipality or special fire control district that has  
555 implemented or proposed changes to a local law plan based on the  
556 municipality's or district's reliance on an interpretation of  
557 this chapter by the Department of Management Services on or  
558 after August 14, 2012, and before March 4, 2014, may continue  
559 the implemented changes or continue to implement proposed  
560 changes. Such reliance must be evidenced by a written collective  
561 bargaining proposal or agreement, or formal correspondence  
562 between the municipality or district and the Department of



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563 Management Services which describes the specific changes to the  
564 local law plan, with the initial proposal, agreement, or  
565 correspondence from the municipality or district dated before  
566 March 4, 2014. Changes to the local law plan which are otherwise  
567 contrary to the minimum benefits and minimum standards in this  
568 chapter may continue in effect until the earlier of October 1,  
569 2017, or the effective date of a collective bargaining agreement  
570 that is contrary to the changes to the local law plan.

571  
572 ===== T I T L E   A M E N D M E N T =====

573 And the title is amended as follows:

574       Delete lines 23 - 25

575 and insert:

576       fund; redesignating the term "pension plan" as  
577       "retirement plan"; revising criteria governing the use  
578       of revenues from the premium tax; authorizing a  
579       retirement plan to reduce certain excess benefits if  
580       the plan continues to meet