

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Ways & Means Committee
 2 Representative Roach offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:
 6 Section 1. Subsection (3) of section 175.041, Florida Statutes,
 7 is amended to read:

8 175.041 Firefighters' Pension Trust Fund created;
 9 applicability of provisions.—For any municipality, special fire
 10 control district, chapter plan, local law municipality, local
 11 law special fire control district, or local law plan under this
 12 chapter:

13 (3) ~~The provisions of This chapter applies shall apply~~
 14 only to municipalities organized and established pursuant to the
 15 laws of the state and to special fire control districts. This
 16 chapter does, and said provisions shall not apply to the

Amendment No. 1

17 unincorporated areas of any county or counties except with
18 respect to municipal services taxing units established in
19 unincorporated areas that are receiving fire protection service
20 from a municipality or a special fire control district and
21 special fire control districts that include unincorporated
22 areas. This chapter also does not, nor shall the provisions
23 hereof apply to any governmental entity whose firefighters are
24 eligible to participate in the Florida Retirement System.

25 (a) Special fire control districts that include, or
26 consist exclusively of, unincorporated areas of one or more
27 counties may levy and impose the tax and participate in the
28 retirement programs enabled by this chapter.

29 (b) With respect to the distribution of premium taxes, a
30 single consolidated government consisting of a former county and
31 one or more municipalities, consolidated pursuant to s. 3 or s.
32 6(e), Art. VIII of the State Constitution, is also eligible to
33 participate under this chapter. The consolidated government
34 shall notify the division when it has entered into an interlocal
35 agreement to provide fire services to a municipality within its
36 boundaries. The municipality may enact an ordinance levying the
37 tax as provided in s. 175.101. Upon being provided copies of the
38 interlocal agreement and the municipal ordinance levying the
39 tax, the division may distribute any premium taxes reported for
40 the municipality to the consolidated government as long as the
41 interlocal agreement is in effect.

Amendment No. 1

42 (c) Any municipality or special fire control district that
43 has entered into an interlocal agreement to provide fire
44 protection services to any other incorporated municipality or to
45 a municipal services taxing unit in an unincorporated area, in
46 its entirety, for a period of 12 months or more may be eligible
47 to receive the premium taxes reported for such other
48 municipality or municipal services taxing unit. In order to be
49 eligible for such premium taxes, the municipality or special
50 fire control district providing the fire services must notify
51 the division that it has entered into an interlocal agreement
52 with another municipality or a county on behalf of a municipal
53 services taxing unit. The municipality receiving the fire
54 services, or a county on behalf of the municipal services taxing
55 unit receiving the fire services, may enact an ordinance levying
56 the tax as provided in s. 175.101. Upon being provided copies of
57 the interlocal agreement and the municipal ordinance levying the
58 tax, the division may distribute any premium taxes reported for
59 the municipality or municipal services taxing unit receiving the
60 fire services to the participating municipality or special fire
61 control district providing the fire services as long as the
62 interlocal agreement is in effect.

63 Section 2. Section 175.101, Florida Statutes, is amended
64 to read:

65 175.101 State excise tax on property insurance premiums
66 authorized; procedure.—For any municipality, special fire

Amendment No. 1

67 control district, chapter plan, local law municipality, local
68 law special fire control district, or local law plan under this
69 chapter:

70 (1) Each municipality or special fire control district in
71 this state described and classified in s. 175.041, having a
72 lawfully established firefighters' pension trust fund or
73 municipal fund or special fire control district fund, by
74 whatever name known, providing pension benefits to firefighters
75 as provided under this chapter, or a county on behalf of the
76 municipal services taxing unit receiving fire protection
77 services from a municipality or a special fire control district,
78 may assess and impose on every insurance company, corporation,
79 or other insurer now engaged in or carrying on, or who shall
80 hereinafter engage in or carry on, the business of property
81 insurance as shown by the records of the Office of Insurance
82 Regulation of the Financial Services Commission, an excise tax
83 in addition to any lawful license or excise tax now levied by
84 each of the municipalities, municipal services taxing units, or
85 special fire control districts, respectively, amounting to 1.85
86 percent of the gross amount of receipts of premiums from
87 policyholders on all premiums collected on property insurance
88 policies covering property within the corporate limits of such
89 municipalities or within the legally defined boundaries of
90 municipal services taxing units or special fire control
91 districts, respectively. Whenever the boundaries of a special

903889 - HB 1331 Roach Strike-All v2.docx

Published On: 2/18/2020 10:10:17 PM

Amendment No. 1

92 fire control district that has lawfully established a
93 firefighters' pension trust fund encompass a portion of the
94 corporate territory of a municipality that has also lawfully
95 established a firefighters' pension trust fund or a municipal
96 services taxing unit receiving fire protection services from a
97 municipality participating under this chapter, that portion of
98 the tax receipts attributable to insurance policies covering
99 property situated both within the municipality or municipal
100 services taxing unit and the special fire control district shall
101 be given to the fire service provider. For the purpose of this
102 section, the boundaries of a special fire control district
103 include an area that has been annexed until the completion of
104 the 4-year period provided for in s. 171.093(4), or other
105 agreed-upon extension, or if a special fire control district is
106 providing services under an interlocal agreement executed in
107 accordance with s. 171.093(3). The agent shall identify the fire
108 service provider on the property owner's application for
109 insurance. Remaining revenues collected pursuant to this chapter
110 shall be distributed to the municipality or special fire control
111 district according to the location of the insured property.

112 (2) In the case of multiple peril policies with a single
113 premium for both the property and casualty coverages in such
114 policies, 70 percent of such premium shall be used as the basis
115 for the 1.85-percent tax.

116 (3) This excise tax shall be payable annually on March 1

Amendment No. 1

117 of each year after the passage of an ordinance, in the case of a
118 municipality or municipal services taxing unit, or a resolution,
119 in the case of a special fire control district, assessing and
120 imposing the tax authorized by this section. Installments of
121 taxes shall be paid according to the provision of s.
122 624.5092(2) (a), (b), and (c).

123

124 This section also applies to any municipality consisting of a
125 single consolidated government which is made up of a former
126 county and one or more municipalities, consolidated pursuant to
127 the authority in s. 3 or s. 6(e), Art. VIII of the State
128 Constitution, and to property insurance policies covering
129 property within the boundaries of the consolidated government,
130 regardless of whether the properties are located within one or
131 more separately incorporated areas within the consolidated
132 government, provided the properties are being provided fire
133 protection services by the consolidated government. This section
134 also applies to any municipality or municipal services taxing
135 unit, as provided in s. 175.041(3) (c), which has entered into an
136 interlocal agreement to receive fire protection services from
137 another municipality or a special fire control district
138 participating under this chapter. The excise tax may be levied
139 on all premiums collected on property insurance policies
140 covering property located within the corporate limits of the
141 municipality or the legally defined boundaries of the municipal

Amendment No. 1

142 services taxing unit receiving the fire protection services, but
143 will be available for distribution to the municipality or
144 special fire control district providing the fire protection
145 services.

146 Section 3. Section 175.111, Florida Statutes, is amended
147 to read:

148 175.111 Certified copy of ordinance or resolution filed;
149 insurance companies' annual report of premiums; duplicate files;
150 book of accounts.—For any municipality, special fire control
151 district, chapter plan, local law municipality, local law
152 special fire control district, or local law plan under this
153 chapter, whenever any municipality passes an ordinance or
154 whenever any special fire control district passes a resolution
155 establishing a chapter plan or local law plan assessing and
156 imposing the taxes authorized in s. 175.101, or any county on
157 behalf of a municipal services taxing unit passes an ordinance
158 imposing the taxes authorized in s. 175.101, a certified copy of
159 such ordinance or resolution shall be deposited with the
160 division. Thereafter every insurance company, association,
161 corporation, or other insurer carrying on the business of
162 property insurance on real or personal property, on or before
163 the succeeding March 1 after date of the passage of the
164 ordinance or resolution, shall report fully in writing and under
165 oath to the division and the Department of Revenue a just and
166 true account of all premiums by such insurer received for

Amendment No. 1

167 property insurance policies covering or insuring any real or
168 personal property located within the corporate limits of each
169 such municipality or within the legally defined boundaries of
170 such municipal services taxing unit or special fire control
171 district during the period of time elapsing between the date of
172 the passage of the ordinance or resolution and the end of the
173 calendar year. The report shall include the code designation as
174 prescribed by the division for each piece of insured property,
175 real or personal, located within the corporate limits of each
176 municipality and within the legally defined boundaries of each
177 special fire control district and municipal services taxing
178 unit. The aforesaid insurer shall annually thereafter, on March
179 1, file with the Department of Revenue a similar report covering
180 the preceding year's premium receipts, and every such insurer at
181 the same time of making such reports shall pay to the Department
182 of Revenue the amount of the tax hereinbefore mentioned. Every
183 insurer engaged in carrying on such insurance business in the
184 state shall keep accurate books of accounts of all such business
185 done by it within the corporate limits of each such municipality
186 and within the legally defined boundaries of each such special
187 fire control district and municipal services taxing unit, and in
188 such manner as to be able to comply with the provisions of this
189 chapter. Based on the insurers' reports of premium receipts, the
190 division shall prepare a consolidated premium report and shall
191 furnish to any municipality, municipal services taxing unit, or

903889 - HB 1331 Roach Strike-All v2.docx

Published On: 2/18/2020 10:10:17 PM

Amendment No. 1

192 special fire control district requesting the same a copy of the
193 relevant section of that report.

194 Section 4. Section 175.411, Florida Statutes, is amended
195 to read

196 175.411 Optional participation.—A municipality, a county
197 on behalf of a municipal services taxing unit, or a special fire
198 control district may revoke its participation under this chapter
199 by rescinding the legislative act, ordinance, or resolution
200 which assesses and imposes the taxes authorized in s. 175.101,
201 and by furnishing a certified copy of such legislative act,
202 ordinance, or resolution to the division. Thereafter, the
203 municipality or special fire control district shall be
204 prohibited from participating under this chapter, and shall not
205 be eligible for future premium tax moneys. Premium tax moneys
206 previously received shall continue to be used for the sole and
207 exclusive benefit of firefighters, or firefighters and police
208 officers where included, and no amendment, legislative act,
209 ordinance, or resolution shall be adopted which shall have the
210 effect of reducing the then-vested accrued benefits of the
211 firefighters, retirees, or their beneficiaries. The municipality
212 or special fire control district shall continue to furnish an
213 annual report to the division as provided in s. 175.261. If the
214 municipality or special fire control district subsequently
215 terminates the defined benefit plan, they shall do so in
216 compliance with the provisions of s. 175.361.

903889 - HB 1331 Roach Strike-All v2.docx

Published On: 2/18/2020 10:10:17 PM

Amendment No. 1

217 Section 5. Subsection (13) of section 191.006, Florida
218 Statutes, is amended to read
219 191.006 General powers.—The district shall have, and the
220 board may exercise by majority vote, the following powers:
221 (13) To cooperate or contract with other persons or
222 entities, including other governmental agencies, as necessary,
223 convenient, incidental, or proper in connection with providing
224 effective mutual aid and furthering any power, duty, or purpose
225 authorized by this act. The district has, and the board may
226 exercise, all powers and duties provided in s. 163.01, chapter
227 189, and this chapter, including such powers within or without
228 the district's boundary, in cooperation with another
229 governmental agency when such agency shares such powers in
230 common with the district.

231 Section 6. This act shall take effect July 1, 2020.

232 -----

233 **T I T L E A M E N D M E N T**

234 Remove lines 1-33 and insert:

235 A bill to be entitled
236 An act relating to intergovernmental programs; amending s.
237 175.041, F.S.; revising applicability of the Firefighters'
238 Pension Trust Fund; authorizing a municipality or special fire
239 control district that provides fire protection services to a
240 municipal services taxing unit under an interlocal agreement to
241

Amendment No. 1

242 receive property insurance premium taxes; authorizing a county
243 to enact an ordinance levying a tax on behalf of a municipal
244 services taxing unit receiving fire protection services;
245 amending s. 175.101, F.S.; authorizing a county on behalf of a
246 municipal services taxing unit that enters into an interlocal
247 agreement for fire protection services with a municipality to
248 assess and impose an excise tax on property insurance premiums;
249 amending s. 175.111, F.S.; requiring a county on behalf of a
250 municipal services taxing unit to provide the Division of
251 Retirement of the Department of Management Services with a
252 certified copy of an ordinance assessing and imposing certain
253 taxes; amending s. 175.411, F.S.; authorizing a county on behalf
254 of a municipal services taxing unit to revoke its participation
255 and cease to receive property insurance premium taxes under
256 certain conditions; amending s. 191.006, F.S.; providing that an
257 independent special fire control district has, and that the
258 board of such district may exercise by majority vote, specified
259 powers; providing an effective date.