

**By** the Committees on Governmental Oversight and Accountability;  
and Community Affairs; and Senator Brandes

585-03769-20

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1                                   A bill to be entitled  
2       An act relating to intergovernmental programs;  
3       amending s. 175.041, F.S.; revising applicability of  
4       the Firefighters' Pension Trust Fund; authorizing a  
5       municipality or special fire control district that  
6       provides fire protection services to a municipal  
7       services taxing unit under an interlocal agreement to  
8       receive property insurance premium taxes; authorizing  
9       a county to enact an ordinance levying a tax on behalf  
10      of a municipal services taxing unit receiving fire  
11      protection services; amending s. 175.101, F.S.;  
12      authorizing a county on behalf of a municipal services  
13      taxing unit that enters into an interlocal agreement  
14      for fire protection services with a municipality to  
15      assess and impose an excise tax on property insurance  
16      premiums; amending s. 175.111, F.S.; requiring a  
17      county on behalf of a municipal services taxing unit  
18      to provide the Division of Retirement of the  
19      Department of Management Services with a certified  
20      copy of an ordinance assessing and imposing certain  
21      taxes; amending s. 175.411, F.S.; authorizing a county  
22      on behalf of a municipal services taxing unit to  
23      revoke its participation and cease to receive property  
24      insurance premium taxes under certain conditions;  
25      amending s. 191.006, F.S.; providing that an  
26      independent special fire control district has, and  
27      that the board of such district may exercise by  
28      majority vote, specified powers; providing an  
29      effective date.

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

Section 1. Subsection (3) of section 175.041, Florida Statutes, is amended to read:

175.041 Firefighters' Pension Trust Fund created; applicability of provisions.—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:

(3) ~~The provisions of~~ This chapter applies ~~shall apply~~ only to municipalities organized and established pursuant to the laws of the state and to special fire control districts. This chapter does, ~~and said provisions shall~~ not apply to the unincorporated areas of any county or counties except with respect to municipal services taxing units established in unincorporated areas that are receiving fire protection service from a municipality or a special fire control district and special fire control districts that include unincorporated areas. This chapter also does not, ~~nor shall the provisions hereof~~ apply to any governmental entity whose firefighters are eligible to participate in the Florida Retirement System.

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

(b) With respect to the distribution of premium taxes, a single consolidated government consisting of a former county and one or more municipalities, consolidated pursuant to s. 3 or s.

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59 6(e), Art. VIII of the State Constitution, is also eligible to  
60 participate under this chapter. The consolidated government  
61 shall notify the division when it has entered into an interlocal  
62 agreement to provide fire services to a municipality within its  
63 boundaries. The municipality may enact an ordinance levying the  
64 tax as provided in s. 175.101. Upon being provided copies of the  
65 interlocal agreement and the municipal ordinance levying the  
66 tax, the division may distribute any premium taxes reported for  
67 the municipality to the consolidated government as long as the  
68 interlocal agreement is in effect.

69 (c) Any municipality or special fire control district that  
70 has entered into an interlocal agreement to provide fire  
71 protection services to any other incorporated municipality or to  
72 a municipal services taxing unit in an unincorporated area, in  
73 its entirety, for a period of 12 months or more may be eligible  
74 to receive the premium taxes reported for such other  
75 municipality or municipal services taxing unit. In order to be  
76 eligible for such premium taxes, the municipality or special  
77 fire control district providing the fire services must notify  
78 the division that it has entered into an interlocal agreement  
79 with another municipality or a county on behalf of a municipal  
80 services taxing unit. The municipality receiving the fire  
81 services, or a county on behalf of the municipal services taxing  
82 unit receiving the fire services, may enact an ordinance levying  
83 the tax as provided in s. 175.101. Upon being provided copies of  
84 the interlocal agreement and the municipal ordinance levying the  
85 tax, the division may distribute any premium taxes reported for  
86 the municipality or municipal services taxing unit receiving the  
87 fire services to the participating municipality or special fire

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88 control district providing the fire services as long as the  
89 interlocal agreement is in effect.

90 Section 2. Section 175.101, Florida Statutes, is amended to  
91 read:

92 175.101 State excise tax on property insurance premiums  
93 authorized; procedure.—For any municipality, special fire  
94 control district, chapter plan, local law municipality, local  
95 law special fire control district, or local law plan under this  
96 chapter:

97 (1) Each municipality or special fire control district in  
98 this state described and classified in s. 175.041, having a  
99 lawfully established firefighters' pension trust fund or  
100 municipal fund or special fire control district fund, by  
101 whatever name known, providing pension benefits to firefighters  
102 as provided under this chapter, or a county on behalf of the  
103 municipal services taxing unit receiving fire protection  
104 services from a municipality or a special fire control district,  
105 may assess and impose on every insurance company, corporation,  
106 or other insurer now engaged in or carrying on, or who shall  
107 hereinafter engage in or carry on, the business of property  
108 insurance as shown by the records of the Office of Insurance  
109 Regulation of the Financial Services Commission, an excise tax  
110 in addition to any lawful license or excise tax now levied by  
111 each of the municipalities, municipal services taxing units, or  
112 special fire control districts, respectively, amounting to 1.85  
113 percent of the gross amount of receipts of premiums from  
114 policyholders on all premiums collected on property insurance  
115 policies covering property within the corporate limits of such  
116 municipalities or within the legally defined boundaries of

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117 municipal services taxing units or special fire control  
118 districts, respectively. Whenever the boundaries of a special  
119 fire control district that has lawfully established a  
120 firefighters' pension trust fund encompass a portion of the  
121 corporate territory of a municipality that has also lawfully  
122 established a firefighters' pension trust fund or a municipal  
123 services taxing unit receiving fire protection services from a  
124 municipality participating under this chapter, that portion of  
125 the tax receipts attributable to insurance policies covering  
126 property situated both within the municipality or municipal  
127 services taxing unit and the special fire control district shall  
128 be given to the fire service provider. For the purpose of this  
129 section, the boundaries of a special fire control district  
130 include an area that has been annexed until the completion of  
131 the 4-year period provided for in s. 171.093(4), or other  
132 agreed-upon extension, or if a special fire control district is  
133 providing services under an interlocal agreement executed in  
134 accordance with s. 171.093(3). The agent shall identify the fire  
135 service provider on the property owner's application for  
136 insurance. Remaining revenues collected pursuant to this chapter  
137 shall be distributed to the municipality or special fire control  
138 district according to the location of the insured property.

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

143 (3) This excise tax shall be payable annually on March 1 of  
144 each year after the passage of an ordinance, in the case of a  
145 municipality or municipal services taxing unit, or a resolution,

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146 in the case of a special fire control district, assessing and  
147 imposing the tax authorized by this section. Installments of  
148 taxes shall be paid according to the provision of s.

149 624.5092(2)(a), (b), and (c).

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151 This section also applies to any municipality consisting of a  
152 single consolidated government which is made up of a former  
153 county and one or more municipalities, consolidated pursuant to  
154 the authority in s. 3 or s. 6(e), Art. VIII of the State  
155 Constitution, and to property insurance policies covering  
156 property within the boundaries of the consolidated government,  
157 regardless of whether the properties are located within one or  
158 more separately incorporated areas within the consolidated  
159 government, provided the properties are being provided fire  
160 protection services by the consolidated government. This section  
161 also applies to any municipality or municipal services taxing  
162 unit, as provided in s. 175.041(3)(c), which has entered into an  
163 interlocal agreement to receive fire protection services from  
164 another municipality or a special fire control district  
165 participating under this chapter. The excise tax may be levied  
166 on all premiums collected on property insurance policies  
167 covering property located within the corporate limits of the  
168 municipality or the legally defined boundaries of the municipal  
169 services taxing unit receiving the fire protection services, but  
170 will be available for distribution to the municipality or  
171 special fire control district providing the fire protection  
172 services.

173 Section 3. Section 175.111, Florida Statutes, is amended to  
174 read:

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175 175.111 Certified copy of ordinance or resolution filed;  
176 insurance companies' annual report of premiums; duplicate files;  
177 book of accounts.—For any municipality, special fire control  
178 district, chapter plan, local law municipality, local law  
179 special fire control district, or local law plan under this  
180 chapter, whenever any municipality passes an ordinance or  
181 whenever any special fire control district passes a resolution  
182 establishing a chapter plan or local law plan assessing and  
183 imposing the taxes authorized in s. 175.101, or any county on  
184 behalf of a municipal services taxing unit passes an ordinance  
185 imposing the taxes authorized in s. 175.101, a certified copy of  
186 such ordinance or resolution shall be deposited with the  
187 division. Thereafter every insurance company, association,  
188 corporation, or other insurer carrying on the business of  
189 property insurance on real or personal property, on or before  
190 the succeeding March 1 after date of the passage of the  
191 ordinance or resolution, shall report fully in writing and under  
192 oath to the division and the Department of Revenue a just and  
193 true account of all premiums by such insurer received for  
194 property insurance policies covering or insuring any real or  
195 personal property located within the corporate limits of each  
196 such municipality or within the legally defined boundaries of  
197 such municipal services taxing unit or special fire control  
198 district during the period of time elapsing between the date of  
199 the passage of the ordinance or resolution and the end of the  
200 calendar year. The report shall include the code designation as  
201 prescribed by the division for each piece of insured property,  
202 real or personal, located within the corporate limits of each  
203 municipality and within the legally defined boundaries of each

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204 special fire control district and municipal services taxing  
205 unit. The aforesaid insurer shall annually thereafter, on March  
206 1, file with the Department of Revenue a similar report covering  
207 the preceding year's premium receipts, and every such insurer at  
208 the same time of making such reports shall pay to the Department  
209 of Revenue the amount of the tax hereinbefore mentioned. Every  
210 insurer engaged in carrying on such insurance business in the  
211 state shall keep accurate books of accounts of all such business  
212 done by it within the corporate limits of each such municipality  
213 and within the legally defined boundaries of each such special  
214 fire control district and municipal services taxing unit, and in  
215 such manner as to be able to comply with the provisions of this  
216 chapter. Based on the insurers' reports of premium receipts, the  
217 division shall prepare a consolidated premium report and shall  
218 furnish to any municipality, municipal services taxing unit, or  
219 special fire control district requesting the same a copy of the  
220 relevant section of that report.

221 Section 4. Section 175.411, Florida Statutes, is amended to  
222 read

223 175.411 Optional participation.—A municipality, a county on  
224 behalf of a municipal services taxing unit, or a special fire  
225 control district may revoke its participation under this chapter  
226 by rescinding the legislative act, ordinance, or resolution  
227 which assesses and imposes the taxes authorized in s. 175.101,  
228 and by furnishing a certified copy of such legislative act,  
229 ordinance, or resolution to the division. Thereafter, the  
230 municipality or special fire control district shall be  
231 prohibited from participating under this chapter, and shall not  
232 be eligible for future premium tax moneys. Premium tax moneys

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233 previously received shall continue to be used for the sole and  
234 exclusive benefit of firefighters, or firefighters and police  
235 officers where included, and no amendment, legislative act,  
236 ordinance, or resolution shall be adopted which shall have the  
237 effect of reducing the then-vested accrued benefits of the  
238 firefighters, retirees, or their beneficiaries. The municipality  
239 or special fire control district shall continue to furnish an  
240 annual report to the division as provided in s. 175.261. If the  
241 municipality or special fire control district subsequently  
242 terminates the defined benefit plan, they shall do so in  
243 compliance with the provisions of s. 175.361.

244 Section 5. Subsection (13) of section 191.006, Florida  
245 Statutes, is amended to read

246 191.006 General powers.—The district shall have, and the  
247 board may exercise by majority vote, the following powers:

248 (13) To cooperate or contract with other persons or  
249 entities, including other governmental agencies, as necessary,  
250 convenient, incidental, or proper in connection with providing  
251 effective mutual aid and furthering any power, duty, or purpose  
252 authorized by this act. The district has, and the board may  
253 exercise, all powers and duties provided in s. 163.01, chapter  
254 189, and this chapter, including such powers within or without  
255 the district's boundary, in cooperation with another  
256 governmental agency when such agency shares such powers in  
257 common with the district.

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