

ENROLLED
HB 117

2014 Legislature

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2 An act relating to public retirement plans; amending
3 ss. 185.03 and 185.08, F.S.; specifying applicability
4 of ch. 185, F.S., to certain consolidated governments;
5 providing that a consolidated government that has
6 entered into an interlocal agreement to provide police
7 protection services to a municipality within its
8 boundaries is eligible to receive the premium taxes
9 reported for the municipality under certain
10 circumstances; authorizing the municipality receiving
11 the police protection services to enact an ordinance
12 levying the tax as provided by law; including certain
13 consolidated governments under provisions authorizing
14 imposition of a state excise tax on casualty insurance
15 premiums covering certain property; providing an
16 effective date.

17
18 Be It Enacted by the Legislature of the State of Florida:

19
20 Section 1. Subsection (2) of section 185.03, Florida
21 Statutes, is amended to read:

22 185.03 Municipal police officers' retirement trust funds;
23 creation; applicability of provisions; participation by public
24 safety officers.—For any municipality, chapter plan, local law
25 municipality, or local law plan under this chapter:

26 (2) (a) ~~The provisions of This chapter applies shall apply~~
27 only to municipalities organized and established pursuant to the
28 laws of the state, and does ~~said provisions shall~~ not apply to

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29 | the unincorporated areas of a any county or ~~counties~~ nor shall
30 | ~~the provisions hereof apply~~ to a any governmental entity whose
31 | police officers are eligible to participate in the Florida
32 | Retirement System.

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

46 | Section 2. Subsection (1) of section 185.08, Florida
47 | Statutes, is amended to read:

48 | 185.08 State excise tax on casualty insurance premiums
49 | authorized; procedure.—For any municipality, chapter plan, local
50 | law municipality, or local law plan under this chapter:

51 | (1) (a) Each incorporated municipality in this state
52 | described and classified in s. 185.03, as well as each other
53 | city or town of this state which on July 31, 1953, had a
54 | lawfully established municipal police officers' retirement trust
55 | fund or city fund, by whatever name known, providing pension or
56 | relief benefits to police officers as provided under this

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57 | chapter, may assess and impose on every insurance company,
58 | corporation, or other insurer now engaged in or carrying on, or
59 | who shall hereafter engage in or carry on, the business of
60 | casualty insurance as shown by records of the Office of
61 | Insurance Regulation of the Financial Services Commission, an
62 | excise tax in addition to any lawful license or excise tax now
63 | levied by each of the ~~said~~ municipalities, respectively,
64 | amounting to .85 percent of the gross amount of receipts of
65 | premiums from policyholders on all premiums collected on
66 | casualty insurance policies covering property within the
67 | corporate limits of such municipalities, respectively.

68 | (b) This section applies to a municipality consisting of a
69 | single consolidated government consisting of a former county and
70 | one or more municipalities, consolidated pursuant to s. 3 or s.
71 | 6(e), Art. VIII of the State Constitution, and to casualty
72 | insurance policies covering property within the boundaries of
73 | the consolidated government, regardless of whether the
74 | properties are located within one or more separately
75 | incorporated areas within the consolidated government, and
76 | provided the properties are being provided with police
77 | protection services by the consolidated government.

78 | Section 3. This act shall take effect July 1, 2014.