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LEGISLATIVE ACTION

Senate	.	House
Comm: RS	.	
04/10/2014	.	
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The Committee on Appropriations (Ring) recommended the following:

Senate Amendment (with title amendment)

Delete lines 61 - 624

and insert:

Section 1. Subsection (2) of section 175.021, Florida Statutes, is amended to read:

175.021 Legislative declaration.—

(2) This chapter hereby establishes, for all municipal and special district pension plans existing ~~now or hereafter~~ under this chapter, including chapter plans and local law plans,



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11 minimum benefits and minimum standards for the operation and
12 funding of such plans, hereinafter referred to as firefighters'
13 pension trust funds, which must be met as a condition precedent
14 to the plan or plan sponsor receiving a distribution of
15 insurance premium tax revenues under s. 175.121. The minimum
16 benefits and minimum standards for each plan as set forth in
17 this chapter may not be diminished by local charter, ordinance,
18 or resolution or by special act of the Legislature and may not,
19 ~~nor may the minimum benefits or minimum standards~~ be reduced or
20 offset by any other local, state, or federal law that includes
21 ~~may include~~ firefighters in its operation, except as provided
22 under s. 112.65.

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

25 175.032 Definitions.—For any municipality, special fire
26 control district, chapter plan, local law municipality, local
27 law special fire control district, or local law plan under this
28 chapter, the term following words and phrases have the following
29 meanings:

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

33 (2) ~~(1)(a)~~ "Average final compensation" for:

34 (a) A full-time firefighter means one-twelfth of the
35 average annual compensation of the 5 best years of the last 10
36 years of creditable service before ~~prior to~~ retirement,
37 termination, or death, or the career average as a full-time
38 firefighter since July 1, 1953, whichever is greater. A year is
39 ~~shall be~~ 12 consecutive months or such other consecutive period



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40 of time as is used and consistently applied.

41 (b) ~~"Average final compensation"~~ for A volunteer
42 firefighter means the average salary of the 5 best years of the
43 last 10 best contributing years before ~~prior to~~ change in status
44 to a permanent full-time firefighter or retirement as a
45 volunteer firefighter or the career average of a volunteer
46 firefighter, since July 1, 1953, whichever is greater.

47 (3) "Base premium tax revenues" means the revenues received
48 by a municipality or special fire control district pursuant to
49 s. 175.121 for the calendar year 1997.

50 (4) ~~(2)~~ "Chapter plan" means a separate defined benefit
51 pension plan for firefighters which incorporates by reference
52 the provisions of this chapter and has been adopted by the
53 governing body of a municipality or special district. Except as
54 ~~may be~~ specifically authorized in this chapter, the provisions
55 of a chapter plan may not differ from the plan provisions set
56 forth in ss. 175.021-175.341 and ss. 175.361-175.401. Actuarial
57 valuations of chapter plans shall be conducted by the division
58 as provided by s. 175.261(1).

59 (5) ~~(3)~~ "Compensation" or "salary" means, for
60 noncollectively bargained service earned before July 1, 2011, or
61 for service earned under collective bargaining agreements in
62 place before July 1, 2011, the fixed monthly remuneration paid a
63 firefighter. If remuneration is based on actual services
64 rendered, as in the case of a volunteer firefighter, the term
65 means the total cash remuneration received yearly for such
66 services, prorated on a monthly basis. For noncollectively
67 bargained service earned on or after July 1, 2011, or for
68 service earned under collective bargaining agreements entered



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69 into on or after July 1, 2011, the term has the same meaning
70 except that when calculating retirement benefits, up to 300
71 hours per year in overtime compensation may be included as
72 specified in the plan or collective bargaining agreement, but
73 payments for accrued unused sick or annual leave may not be
74 included.

75 (a) Any retirement trust fund or plan that meets the
76 requirements of this chapter does not, solely by virtue of this
77 subsection, reduce or diminish the monthly retirement income
78 otherwise payable to each firefighter covered by the retirement
79 trust fund or plan.

80 (b) The member's compensation or salary contributed as
81 employee-elective salary reductions or deferrals to any salary
82 reduction, deferred compensation, or tax-sheltered annuity
83 program authorized under the Internal Revenue Code shall be
84 deemed to be the compensation or salary the member would receive
85 if he or she were not participating in such program and ~~shall be~~
86 treated as compensation for retirement purposes under this
87 chapter.

88 (c) For any person who first becomes a member in any plan
89 year beginning on or after January 1, 1996, compensation for
90 that plan year may not include any amounts in excess of the
91 Internal Revenue Code s. 401(a)(17) limitation, as amended by
92 the Omnibus Budget Reconciliation Act of 1993, which limitation
93 of \$150,000 shall be adjusted as required by federal law for
94 qualified government plans and ~~shall be~~ further adjusted for
95 changes in the cost of living in the manner provided by Internal
96 Revenue Code s. 401(a)(17)(B). For any person who first became a
97 member before the first plan year beginning on or after January



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98 1, 1996, the limitation on compensation may not be less than the
99 maximum compensation amount that was allowed to be taken into
100 account under the plan in effect on July 1, 1993, which
101 limitation shall be adjusted for changes in the cost of living
102 since 1989 in the manner provided by Internal Revenue Code s.
103 401(a)(17)(1991).

104 (6)~~(4)~~ "Creditable service" or "credited service" means the
105 aggregate number of years of service~~7~~ and fractional parts of
106 years of service~~7~~ of any firefighter, omitting intervening years
107 and fractional parts of years when such firefighter may not have
108 been employed by the municipality or special fire control
109 district, subject to the following conditions:

110 (a) A ~~No~~ firefighter may not ~~will~~ receive credit for years
111 or fractional parts of years of service if he or she has
112 withdrawn his or her contributions to the fund for those years
113 or fractional parts of years of service, unless the firefighter
114 repays into the fund the amount he or she has withdrawn, plus
115 interest determined by the board. The member shall have at least
116 90 days after his or her reemployment to make repayment.

117 (b) A firefighter may voluntarily leave his or her
118 contributions in the fund for ~~a period of~~ 5 years after leaving
119 the employ of the fire department, pending the possibility of
120 being rehired by the same department, without losing credit for
121 the time he or she has participated actively as a firefighter.
122 If the firefighter is not reemployed as a firefighter~~7~~ with the
123 same department~~7~~ within 5 years, his or her contributions shall
124 be returned without interest.

125 (c) Credited service under this chapter shall be provided
126 only for service as a firefighter~~7~~, ~~as defined in subsection (8)7~~,



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127 or for military service and does not include credit for any
128 other type of service. A municipality ~~may~~, by local ordinance,
129 or a special fire control district ~~may~~, by resolution, may
130 provide for the purchase of credit for military service prior to
131 employment as well as for prior service as a firefighter for
132 some other employer as long as a firefighter is not entitled to
133 receive a benefit for such prior service ~~as a firefighter~~. For
134 purposes of determining credit for prior service as a
135 firefighter, in addition to service as a firefighter in this
136 state, credit may be given for federal, other state, or county
137 service if the prior service is recognized by the Division of
138 State Fire Marshal as provided in ~~under~~ chapter 633, or the
139 firefighter provides proof to the board of trustees that his or
140 her service is equivalent to the service required to meet the
141 definition of a firefighter under subsection (11) ~~(8)~~.

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

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

150 2. The firefighter is entitled to reemployment under the
151 provisions of the Uniformed Services Employment and Reemployment
152 Rights Act.

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



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156 (7)-(5) "Deferred Retirement Option Plan" or "DROP" means a
157 local law plan retirement option in which a firefighter may
158 elect to participate. A firefighter may retire for all purposes
159 of the plan and defer receipt of retirement benefits into a DROP
160 account while continuing employment with his or her employer.
161 However, a firefighter who enters ~~the~~ DROP and who is otherwise
162 eligible to participate may shall not ~~thereby~~ be precluded from
163 participation or continued participation participating, or
164 continuing to participate, in a supplemental plan in existence
165 on, or created after, March 12, 1999 ~~the effective date of this~~
166 ~~act.~~

167 (8) "Defined contribution plan" means the component of a
168 local law plan, as provided in s. 175.351(1), to which deposits
169 are made to provide benefits for firefighters, or for
170 firefighters and police officers if both are included. Such
171 component is an element of a local law plan and exists in
172 conjunction with the defined benefit component that meets the
173 minimum benefits and minimum standards of this chapter. The
174 retirement benefits of the defined contribution plan shall be
175 provided through individual member accounts in accordance with
176 the applicable provisions of the Internal Revenue Code and
177 related regulations and are limited to the contributions, if
178 any, made into each member's account and the actual accumulated
179 earnings, net of expenses, earned on the member's account.

180 (9)-(6) "Division" means the Division of Retirement of the
181 Department of Management Services.

182 (10)-(7) "Enrolled actuary" means an actuary who is enrolled
183 under Subtitle C of Title III of the Employee Retirement Income
184 Security Act of 1974 and who is a member of the Society of



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185 Actuaries or the American Academy of Actuaries.

186 ~~(11)~~⁽⁸⁾(a) "Firefighter" means a person employed solely by
187 a constituted fire department of any municipality or special
188 fire control district who is certified as a firefighter as a
189 condition of employment in accordance with s. 633.408 and whose
190 duty it is to extinguish fires, to protect life, or to protect
191 property. The term includes all certified, supervisory, and
192 command personnel whose duties include, in whole or in part, the
193 supervision, training, guidance, and management responsibilities
194 of full-time firefighters, part-time firefighters, or auxiliary
195 firefighters but does not include part-time firefighters or
196 auxiliary firefighters. However, for purposes of this chapter
197 only, the term also includes public safety officers who are
198 responsible for performing both police and fire services, who
199 are certified as police officers or firefighters, and who are
200 certified by their employers to the Chief Financial Officer as
201 participating in this chapter before October 1, 1979. Effective
202 October 1, 1979, public safety officers who have not been
203 certified as participating in this chapter are considered police
204 officers for retirement purposes and are eligible to participate
205 in chapter 185. Any plan may provide that the fire chief has an
206 option to participate, ~~or not,~~ in that plan.

207 (b) "Volunteer firefighter" means any person whose name is
208 carried on the active membership roll of a constituted volunteer
209 fire department or a combination of a paid and volunteer fire
210 department of any municipality or special fire control district
211 and whose duty it is to extinguish fires, to protect life, and
212 to protect property. Compensation for services rendered by a
213 volunteer firefighter does ~~shall~~ not disqualify him or her as a



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214 volunteer. A person may ~~shall~~ not be disqualified as a volunteer
215 firefighter solely because he or she has other gainful
216 employment. Any person who volunteers assistance at a fire but
217 is not an active member of a department described herein is not
218 a volunteer firefighter within the meaning of this paragraph.

219 (12) ~~(9)~~ "Firefighters' Pension Trust Fund" means a trust
220 fund, by whatever name known, as provided under s. 175.041, for
221 the purpose of assisting municipalities and special fire control
222 districts in establishing and maintaining a retirement plan for
223 firefighters.

224 (13) ~~(10)~~ "Local law municipality" is any municipality in
225 which ~~there exists~~ a local law plan exists.

226 (14) ~~(11)~~ "Local law plan" means a retirement defined
227 benefit pension plan, which includes both a defined benefit plan
228 component and a defined contribution plan component, for
229 firefighters, or for firefighters and ~~or~~ police officers if both
230 are ~~where~~ included, as described in s. 175.351, established by
231 municipal ordinance, special district resolution, or special act
232 of the Legislature, which ~~enactment~~ sets forth all plan
233 provisions. Local law plan provisions may vary from the
234 provisions of this chapter if the, ~~provided that required~~
235 minimum benefits and minimum standards of this chapter are met.
236 However, any such variance must ~~shall~~ provide a greater benefit
237 for firefighters. Actuarial valuations of local law plans shall
238 be conducted by an enrolled actuary as provided in s.
239 175.261(2).

240 (15) ~~(12)~~ "Local law special fire control district" means is
241 any special fire control district in which ~~there exists~~ a local
242 law plan exists.



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243 (16) "Minimum benefits" means the benefits set forth in ss.
244 175.021-175.341 and ss. 175.361-175.401.

245 (17) "Minimum standards" means the standards set forth in
246 ss. 175.021-175.341 and ss. 175.361-175.401.

247 ~~(18)-(13)~~ "Property insurance" means property insurance as
248 defined in s. 624.604 and covers real and personal property
249 within the corporate limits of a any municipality, or within the
250 boundaries of a any special fire control district, within the
251 state. The term "multiple peril" means a combination or package
252 policy that includes both property and casualty coverage for a
253 single premium.

254 ~~(19)-(14)~~ "Retiree" or "retired firefighter" means a
255 firefighter who has entered retirement status. For the purposes
256 of a plan that includes a Deferred Retirement Option Plan
257 (DROP), a firefighter who enters the DROP is ~~shall be~~ considered
258 a retiree for all purposes of the plan. However, a firefighter
259 who enters ~~the~~ DROP and who is otherwise eligible to participate
260 may shall not ~~thereby~~ be precluded from participation or
261 continued participation participating, or continuing to
262 participate, in a supplemental plan in existence on, or created
263 after, March 12, 1999 ~~the effective date of this act.~~

264 ~~(20)-(15)~~ "Retirement" means a firefighter's separation from
265 municipal city or fire district employment as a firefighter with
266 immediate eligibility for ~~receipt of~~ benefits under the plan.
267 For purposes of a plan that includes a Deferred Retirement
268 Option Plan (DROP), "retirement" means the date a firefighter
269 enters ~~the~~ DROP.

270 (21) "Special act plan" means a plan subject to the
271 provisions of this chapter which was created by an act of the



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272 Legislature and continues to require an act of the Legislature
273 to alter plan benefits.

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

276 (23)~~(16)~~ "Special fire control district" means a special
277 district, as defined in s. 189.403~~(1)~~, established for the
278 purposes of extinguishing fires, protecting life, and protecting
279 property within the incorporated or unincorporated portions of a
280 ~~any~~ county or combination of counties, or within any combination
281 of incorporated and unincorporated portions of a ~~any~~ county or
282 combination of counties. The term does not include any dependent
283 or independent special district, as those terms are defined in
284 s. 189.403, whose s. 189.403(2) and (3), respectively, the
285 employees of which are members of the Florida Retirement System
286 pursuant to s. 121.051(1) or (2).

287 (24)~~(17)~~ "Supplemental plan" means a plan to which deposits
288 are made to provide extra benefits for firefighters, or for
289 firefighters and police officers if both are ~~where~~ included
290 ~~under this chapter~~. Such a plan is an element of a local law
291 plan and exists in conjunction with a defined benefit component
292 ~~plan~~ that meets the minimum benefits and minimum standards of
293 this chapter. Any supplemental plan in existence on March 1,
294 2014, shall be deemed to be a defined contribution plan in
295 compliance with s. 175.351(6).

296 (25)~~(18)~~ "Supplemental plan municipality" means a any local
297 law municipality in which any ~~there existed a~~ supplemental plan
298 ~~existed, of any type or nature,~~ as of December 1, 2000.

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



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301 175.071 General powers and duties of board of trustees.—For
302 any municipality, special fire control district, chapter plan,
303 local law municipality, local law special fire control district,
304 or local law plan under this chapter:

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

307 (a) Employ independent legal counsel at the pension fund's
308 expense.

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

311 (c) Employ such independent professional, technical, or
312 other advisers as it deems necessary at the pension fund's
313 expense.

314
315 If the board chooses to use the municipality's or special
316 district's legal counsel or actuary, or chooses to use any of
317 the municipality's or special district's other professional,
318 technical, or other advisers, it must do so only under terms and
319 conditions acceptable to the board.

320 Section 4. Paragraph (d) of subsection (1) of section
321 175.091, Florida Statutes, is amended to read:

322 175.091 Creation and maintenance of fund.—For any
323 municipality, special fire control district, chapter plan, local
324 law municipality, local law special fire control district, or
325 local law plan under this chapter:

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

329 (d) By mandatory payment by the municipality or special



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330 fire control district of a sum equal to the normal cost of and
331 the amount required to fund any actuarial deficiency shown by an
332 actuarial valuation conducted under ~~as provided in~~ part VII of
333 chapter 112 after taking into account the amounts described in
334 paragraphs (b), (c), (e), (f), and (g) and the tax proceeds
335 described in paragraph (a) which must be used to fund defined
336 benefit plan benefits.

337
338 Nothing in this section shall be construed to require adjustment
339 of member contribution rates in effect on the date this act
340 becomes a law, including rates that exceed 5 percent of salary,
341 provided that such rates are at least one-half of 1 percent of
342 salary.

343 Section 5. Paragraph (a) of subsection (2) of section
344 175.162, Florida Statutes, is amended to read:

345 175.162 Requirements for retirement.—For any municipality,
346 special fire control district, chapter plan, local law
347 municipality, local law special fire control district, or local
348 law plan under this chapter, any firefighter who completes 10 or
349 more years of creditable service as a firefighter and attains
350 age 55, or completes 25 years of creditable service as a
351 firefighter and attains age 52, and who for such minimum period
352 has been a member of the firefighters' pension trust fund
353 operating under a chapter plan or local law plan, is eligible
354 for normal retirement benefits. Normal retirement under the plan
355 is retirement from the service of the municipality or special
356 fire control district on or after the normal retirement date. In
357 such event, payment of retirement income will be governed by the
358 following provisions of this section:



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359 (2) (a) The amount of monthly retirement income payable to a
360 full-time firefighter who retires on or after his or her normal
361 retirement date shall be an amount equal to the number of his or
362 her years of credited service multiplied by 2.75 ~~2~~ percent of
363 his or her average final compensation as a full-time
364 firefighter. ~~However, if current state contributions pursuant to~~
365 ~~this chapter are not adequate to fund the additional benefits to~~
366 ~~meet the minimum requirements in this chapter, only such~~
367 ~~incremental increases shall be required as state moneys are~~
368 ~~adequate to provide. Such increments shall be provided as state~~
369 ~~moneys become available.~~

370 1. 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, as defined in section 175.162 (2) (a)1.,
374 must maintain, at a minimum, the percentage amount in effect on
375 July 1, 2014, and is not required to increase the benefit to
376 2.75 percent of the average final compensation of a full-time
377 firefighter.

378 2. Effective July 1, 2014, a plan that is in compliance
379 with this chapter except that the plan provides a benefit that
380 is less than 2.75 percent of the average final compensation of a
381 full-time firefighter, as defined in section 175.162 (2) (a)1.,
382 and that changes its accrual rate to 2.75 percent, or greater,
383 of the average final compensation of a full-time firefighter, as
384 defined in section 175.162 (2) (a)1., may not thereafter decrease
385 the accrual rate to less than 2.75 percent of the average final
386 compensation of a full-time firefighter as defined in section
387 175.162 (2) (a)1.



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388 Section 6. Section 175.351, Florida Statutes, is amended to
389 read:

390 175.351 Municipalities and special fire control districts
391 that have ~~having~~ their own pension plans for firefighters. ~~For~~
392 ~~any municipality, special fire control district, local law~~
393 ~~municipality, local law special fire control district, or local~~
394 ~~law plan under this chapter,~~ In order for a municipality or
395 ~~municipalities and~~ special fire control district that has its
396 ~~districts with their own pension plan plans~~ for firefighters, or
397 for firefighters and police officers if both are included, to
398 participate in the distribution of the tax fund established
399 under pursuant to s. 175.101, a local law plan and its plan
400 sponsor plans must meet the minimum benefits and minimum
401 standards set forth in this chapter.

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

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

416 (a) The base premium tax revenues must be used to fund



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417 minimum benefits or other retirement benefits in excess of the
418 minimum benefits as determined by the municipality or special
419 fire control district.

420 (b) Of the additional premium tax revenues received which
421 are in excess of the amount received for the 2013 calendar year,
422 50 percent must be used to fund minimum benefits or other
423 retirement benefits in excess of the minimum benefits as
424 determined by the municipality or special fire control district,
425 and 50 percent must be placed in a defined contribution plan to
426 fund special benefits.

427 (c) Additional premium tax revenues not described in
428 paragraph (b) must be used to fund benefits that are not
429 included in the minimum benefits.

430 (d) Any accumulations of additional tax revenues which have
431 not been applied to fund benefits in excess of the minimum
432 benefits or applied to fund a supplemental plan must be used to
433 fund special benefits to pay extra benefits to the firefighters
434 included in that pension plan; or

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

439 (e) For a plan created after March 1, 2014, 50 percent of
440 the insurance premium tax revenues must be used to fund defined
441 benefit plan component benefits, with the remainder used to fund
442 defined contribution plan component benefits.

443 (f) If a plan offers benefits in excess of the minimum
444 benefits, excluding supplemental plan benefits in effect as of
445 September 30, 2013, such benefits may be reduced if the plan



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446 continues to meet the minimum benefits and the minimum standards
447 set forth in this chapter. The amount of insurance premium tax
448 revenues previously used to fund benefits in excess of minimum
449 benefits, excluding supplemental plan benefits in effect as of
450 September 30, 2013, before the reduction must be used as
451 provided in paragraph (b). However, benefits in excess of the
452 minimum benefits may not be reduced if a plan does not meet the
453 minimum accrual rate of 2.75 percent, or greater, of the average
454 final compensation of a full-time firefighter, as defined in s.
455 175.162(2)(a)1.

456 (g) Notwithstanding any other provision of this subsection,
457 the use of premium tax revenues, including any accumulations of
458 additional tax revenues which have not been applied to fund
459 benefits in excess of the minimum benefits, may deviate from the
460 provisions of this subsection by mutual consent of the members'
461 collective bargaining representative or, if none, by majority
462 consent of the firefighter members of the fund, and by consent
463 of the municipality or special fire control district, provided
464 that the plan continues to meet the minimum benefits and minimum
465 standards of this chapter. Such mutually agreed deviation shall
466 continue until modified or revoked by subsequent mutual consent
467 of the members' collective bargaining representative or, if
468 none, by a majority of the firefighter members of the fund, and
469 the municipality or special fire control district. A special act
470 plan or a plan within a supplemental plan municipality shall be
471 considered to have mutually consented to such deviation as of
472 July 1, 2014, regarding the existing arrangement on the use of
473 premium tax revenues.

474 (2) The premium tax provided by this chapter shall ~~in all~~



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475 ~~eases~~ be used in its entirety to provide retirement ~~extra~~
476 benefits to firefighters, or to firefighters and police officers
477 if both are included. ~~However, local law plans in effect on~~
478 ~~October 1, 1998, must comply with the minimum benefit provisions~~
479 ~~of this chapter only to the extent that additional premium tax~~
480 ~~revenues become available to incrementally fund the cost of such~~
481 ~~compliance as provided in s. 175.162(2)(a). If a plan is in~~
482 ~~compliance with such minimum benefit provisions, as subsequent~~
483 ~~additional premium tax revenues become available, they must be~~
484 ~~used to provide extra benefits.~~ Local law plans created by
485 special act before May 27, 1939, are deemed to comply with this
486 chapter. ~~For the purpose of this chapter, the term:~~

487 ~~(a) "Additional premium tax revenues" means revenues~~
488 ~~received by a municipality or special fire control district~~
489 ~~pursuant to s. 175.121 which exceed that amount received for~~
490 ~~calendar year 1997.~~

491 ~~(b) "Extra benefits" means benefits in addition to or~~
492 ~~greater than those provided to general employees of the~~
493 ~~municipality and in addition to those in existence for~~
494 ~~firefighters on March 12, 1999.~~

495 (3) A retirement plan or amendment to a retirement plan may
496 not be proposed for adoption unless the proposed plan or
497 amendment contains an actuarial estimate of the costs involved.
498 Such proposed plan or proposed plan change may not be adopted
499 without the approval of the municipality, special fire control
500 district, or, where required ~~permitted~~, the Legislature. Copies
501 of the proposed plan or proposed plan change and the actuarial
502 impact statement of the proposed plan or proposed plan change
503 shall be furnished to the division before the last public



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504 hearing on the proposal is held thereon. Such statement must
505 also indicate whether the proposed plan or proposed plan change
506 is in compliance with s. 14, Art. X of the State Constitution
507 and those provisions of part VII of chapter 112 which are not
508 expressly provided in this chapter. Notwithstanding any other
509 provision, only those local law plans created by special act of
510 legislation before May 27, 1939, are deemed to meet the minimum
511 benefits and minimum standards only in this chapter.

512 (4) Notwithstanding any other provision, with respect to
513 any supplemental plan municipality:

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

517 (b) Section 175.061(1)(b) does not apply, and a local law
518 plan and a supplemental plan shall continue to be administered
519 by a board or boards of trustees numbered, constituted, and
520 selected as the board or boards were numbered, constituted, and
521 selected on December 1, 2000.

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

524 (5) The retirement plan setting forth the benefits and the
525 trust agreement, if any, covering the duties and
526 responsibilities of the trustees and the regulations of the
527 investment of funds must be in writing, and copies made
528 available to the participants and to the general public.

529 (6) In addition to the defined benefit component of the
530 local law plan, each plan sponsor must have a defined
531 contribution plan component within the local law plan by October
532 1, 2014, for noncollectively bargained service, upon entering



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533 into a collective bargaining agreement on or after July 1, 2014,
534 or upon the creation date of a new participating plan. Depending
535 upon the application of subsection (1), a defined contribution
536 component may or may not receive any funding.

537 (7) Notwithstanding any other provision of this chapter, a
538 municipality or special fire control district that has
539 implemented or proposed changes to a local law plan based on the
540 municipality's or district's reliance on an interpretation of
541 this chapter by the department on or after August 14, 2012, and
542 before March 4, 2014, may continue the implemented changes or
543 continue to implement proposed changes. Such reliance must be
544 evidenced by a written collective bargaining proposal or
545 agreement, or formal correspondence between the municipality or
546 district and the department which describes the specific changes
547 to the local law plan, with the initial proposal, agreement, or
548 correspondence from the municipality or district dated before
549 March 4, 2014. Changes to the local law plan which are otherwise
550 contrary to the minimum benefits and minimum standards in this
551 chapter may continue in effect until the earlier of October 1,
552 2017, or the effective date of a collective bargaining agreement
553 that is contrary to the changes to the local law plan.

554
555 ===== T I T L E A M E N D M E N T =====

556 And the title is amended as follows:

557 Delete lines 11 - 24

558 and insert:

559 the method of creating and maintaining a firefighters'
560 pension trust fund; amending s. 175.162, F.S.;

561 deleting a provision basing the availability of



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562 additional benefits in a firefighter pension plan upon
563 state funding; revising the calculation of monthly
564 retirement income for a full-time firefighter;
565 providing that certain firefighter pension plans must
566 maintain a certain minimum percentage of average final
567 compensation after a specified date; amending s.
568 175.351, F.S., relating to municipalities and special
569 fire control districts that have their own pension
570 plans and want to participate in the distribution of a
571 tax fund; revising criteria governing the use of
572 revenues from the premium tax; authorizing a pension
573 plan to reduce excess benefits if the plan continues
574 to meet certain minimum benefits and standards;
575 providing that the use of premium tax revenues may
576 deviate from the requirements of ch. 175, F.S., under
577 certain circumstances; requiring plan sponsors to have
578 a defined