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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/11/2014	.	
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The Committee on Appropriations (Ring) recommended the following:

1           **Senate Substitute for Amendment (966054) (with title**  
2 **amendment)**

3  
4           Delete lines 61 - 624  
5 and insert:

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

8           175.021 Legislative declaration.—

9           (2) This chapter hereby establishes, for all municipal and  
10 special district pension plans existing ~~now or hereafter~~ under



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

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

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

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

34 (2) ~~(1)(a)~~ "Average final compensation" for:

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



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40 ~~shall be~~ 12 consecutive months or such other consecutive period  
41 of time as is used and consistently applied.

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

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

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

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



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

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

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

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



98 member before the first plan year beginning on or after January  
99 1, 1996, the limitation on compensation may not be less than the  
100 maximum compensation amount that was allowed to be taken into  
101 account under the plan in effect on July 1, 1993, which  
102 limitation shall be adjusted for changes in the cost of living  
103 since 1989 in the manner provided by Internal Revenue Code s.  
104 401(a)(17)(1991).

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

111 (a) A ~~No~~ firefighter may not ~~will~~ receive credit for years  
112 or fractional parts of years of service if he or she has  
113 withdrawn his or her contributions to the fund for those years  
114 or fractional parts of years of service, unless the firefighter  
115 repays into the fund the amount he or she has withdrawn, plus  
116 interest determined by the board. The member shall have at least  
117 90 days after his or her reemployment to make repayment.

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

126 (c) Credited service under this chapter shall be provided



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

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

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

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

154 3. The firefighter returns to his or her employment as a  
155 firefighter of the municipality or special fire control district



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156 within 1 year from the date of release from such active service.

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

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

182 (9)-(6) "Division" means the Division of Retirement of the  
183 Department of Management Services.

184 (10)-(7) "Enrolled actuary" means an actuary who is enrolled



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185 under Subtitle C of Title III of the Employee Retirement Income  
186 Security Act of 1974 and who is a member of the Society of  
187 Actuaries or the American Academy of Actuaries.

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

209 (b) "Volunteer firefighter" means any person whose name is  
210 carried on the active membership roll of a constituted volunteer  
211 fire department or a combination of a paid and volunteer fire  
212 department of any municipality or special fire control district  
213 and whose duty it is to extinguish fires, to protect life, and





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214 to protect property. Compensation for services rendered by a  
215 volunteer firefighter does ~~shall~~ not disqualify him or her as a  
216 volunteer. A person may ~~shall~~ not be disqualified as a volunteer  
217 firefighter solely because he or she has other gainful  
218 employment. Any person who volunteers assistance at a fire but  
219 is not an active member of a department described herein is not  
220 a volunteer firefighter within the meaning of this paragraph.

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

226 (13) ~~(10)~~ "Local law municipality" is any municipality in  
227 which ~~there exists~~ a local law plan exists.

228 (14) ~~(11)~~ "Local law plan" means a retirement defined  
229 benefit pension plan, which includes both a defined benefit plan  
230 component and a defined contribution plan component, for  
231 firefighters, or for firefighters and ~~or~~ police officers if both  
232 are ~~where~~ included, as described in s. 175.351, established by  
233 municipal ordinance, special district resolution, or special act  
234 of the Legislature, which ~~enactment~~ sets forth all plan  
235 provisions. Local law plan provisions may vary from the  
236 provisions of this chapter if the, ~~provided that required~~  
237 minimum benefits and minimum standards of this chapter are met.  
238 However, any such variance must ~~shall~~ provide a greater benefit  
239 for firefighters. Actuarial valuations of local law plans shall  
240 be conducted by an enrolled actuary as provided in s.  
241 175.261(2).

242 (15) ~~(12)~~ "Local law special fire control district" means ~~is~~



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243 any special fire control district in which ~~there exists~~ a local  
244 law plan exists.

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

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

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

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

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



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272           (21) "Special act plan" means a plan subject to the  
273 provisions of this chapter which was created by an act of the  
274 Legislature and continues to require an act of the Legislature  
275 to alter plan benefits.

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

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

289           ~~(24)(17)~~ "Supplemental plan" means a plan to which deposits  
290 are made to provide extra benefits for firefighters, or for  
291 firefighters and police officers if both are ~~where~~ included  
292 ~~under this chapter~~. Such a plan is an element of a local law  
293 plan and exists in conjunction with a defined benefit component  
294 ~~plan~~ that meets the minimum benefits and minimum standards of  
295 this chapter. Any supplemental plan in existence on March 1,  
296 2014, shall be deemed to be a defined contribution plan in  
297 compliance with s. 175.351(6).

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



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

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

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

309 (a) Employ independent legal counsel at the pension fund's  
310 expense.

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

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

316

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

322 Section 4. Paragraph (d) of subsection (1) of section  
323 175.091, Florida Statutes, is amended to read:

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

328 (1) The firefighters' pension trust fund in each  
329 municipality and in each special fire control district shall be



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330 created and maintained in the following manner:

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

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

345 Section 5. Paragraph (a) of subsection (2) of section  
346 175.162, Florida Statutes, is amended to read:

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



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359 such event, payment of retirement income will be governed by the  
360 following provisions of this section:

361 (2) (a) 1. The amount of monthly retirement income payable to  
362 a full-time firefighter who retires on or after his or her  
363 normal retirement date shall be an amount equal to the number of  
364 his or her years of credited service multiplied by 2.75 ~~2~~  
365 percent of his or her average final compensation as a full-time  
366 firefighter. ~~However, if current state contributions pursuant to~~  
367 ~~this chapter are not adequate to fund the additional benefits to~~  
368 ~~meet the minimum requirements in this chapter, only such~~  
369 ~~incremental increases shall be required as state moneys are~~  
370 ~~adequate to provide. Such increments shall be provided as state~~  
371 ~~moneys become available.~~

372 2. Effective July 1, 2014, a plan that is in compliance  
373 with this chapter except that the plan provides a benefit that  
374 is less than 2.75 percent of the average final compensation of a  
375 full-time firefighter, as defined in section 175.162(2)(a)1.,  
376 must maintain, at a minimum, the percentage amount in effect on  
377 July 1, 2014, and is not required to increase the benefit to  
378 2.75 percent of the average final compensation of a full-time  
379 firefighter.

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



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388 compensation of a full-time firefighter as defined in section  
389 175.162 (2) (a) 1.

390 Section 6. Section 175.351, Florida Statutes, is amended to  
391 read:

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

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

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



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417 on or after July 1, 2014:

418 (a) The base premium tax revenues must be used to fund  
419 minimum benefits or other retirement benefits in excess of the  
420 minimum benefits as determined by the municipality or special  
421 fire control district.

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

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

436 (d) Any accumulations of additional premium tax revenues  
437 which have not been applied to fund benefits in excess of the  
438 minimum benefits may be allocated by mutual consent as provided  
439 in paragraph (g). If such accumulations are not allocated by  
440 mutual consent, 50 percent of the amount of the accumulations  
441 must be used to fund special benefits and 50 percent must be  
442 applied to fund any unfunded actuarial liabilities of the plan  
443 to pay extra benefits to the firefighters included in that  
444 pension plan; or

445 (b) Place the income from the premium tax in s. 175.101 in





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446 ~~a separate supplemental plan to pay extra benefits to~~  
447 ~~firefighters, or to firefighters and police officers if~~  
448 ~~included, participating in such separate supplemental plan.~~

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

453 (f) If a plan offers benefits in excess of the minimum  
454 benefits, excluding supplemental plan benefits in effect as of  
455 September 30, 2013, such benefits may be reduced if the plan  
456 continues to meet the minimum benefits and the minimum standards  
457 set forth in this chapter. The amount of insurance premium tax  
458 revenues previously used to fund benefits in excess of minimum  
459 benefits, excluding supplemental plan benefits in effect as of  
460 September 30, 2013, before the reduction must be used as  
461 provided in paragraph (b). However, benefits in excess of the  
462 minimum benefits may not be reduced if a plan does not meet the  
463 minimum accrual rate of 2.75 percent, or greater, of the average  
464 final compensation of a full-time firefighter, as defined in s.  
465 175.162 (2) (a) 1.

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



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475 standards of this chapter; however, a plan operating pursuant to  
476 the provisions of this paragraph which does not meet a minimum  
477 benefit as of October 1, 2012, may continue to provide the  
478 benefit that does not meet the minimum benefit at the same  
479 level, but not less than that level, as was provided as of  
480 October 1, 2012, and all other benefit levels must continue to  
481 meet the minimum benefits. Such mutually agreed deviation shall  
482 continue until modified or revoked by subsequent mutual consent  
483 of the members' collective bargaining representative or, if  
484 none, by a majority of the firefighter members of the fund, and  
485 the municipality or special fire control district. A special act  
486 plan or a plan within a supplemental plan municipality shall be  
487 considered to have mutually consented to such deviation as of  
488 July 1, 2014, regarding the existing arrangement on the use of  
489 premium tax revenues.

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~~



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504 ~~received by a municipality or special fire control district~~  
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.



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533 (b) Section 175.061(1)(b) does not apply, and a local law  
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 on or after August 14, 2012, and  
558 before March 4, 2014, may continue the implemented changes or  
559 continue to implement proposed changes. Such reliance must be  
560 evidenced by a written collective bargaining proposal or  
561 agreement, or formal correspondence between the municipality or



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

570  
571 ===== T I T L E A M E N D M E N T =====

572 And the title is amended as follows:

573 Delete lines 11 - 24

574 and insert:

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

577 deleting a provision basing the availability of  
578 additional benefits in a firefighter pension plan upon  
579 state funding; revising the calculation of monthly  
580 retirement income for a full-time firefighter;

581 providing that certain firefighter pension plans must  
582 maintain a certain minimum percentage of average final  
583 compensation after a specified date; amending s.  
584 175.351, F.S., relating to municipalities and special  
585 fire control districts that have their own pension  
586 plans and want to participate in the distribution of a  
587 tax fund; revising criteria governing the use of  
588 revenues from the premium tax; authorizing a pension  
589 plan to reduce excess benefits if the plan continues  
590 to meet certain minimum benefits and standards;



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591 providing that the use of premium tax revenues may  
592 deviate from the requirements of ch. 175, F.S., under  
593 certain circumstances; requiring plan sponsors to have  
594 a defined