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LEGISLATIVE ACTION

Senate

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House

Senator Ring moved the following:

Senate Amendment (with title amendment)

Delete lines 90 - 635

and insert:

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

175.032 Definitions.—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, the term ~~following words and phrases have the following meanings:~~



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

15 ~~(2)(1)(a)~~ "Average final compensation" for:

16 (a) A full-time firefighter means one-twelfth of the
17 average annual compensation of the 5 best years of the last 10
18 years of creditable service ~~before~~ ~~prior to~~ retirement,
19 termination, or death, or the career average as a full-time
20 firefighter since July 1, 1953, whichever is greater. A year is
21 ~~shall be~~ 12 consecutive months or such other consecutive period
22 of time as is used and consistently applied.

23 ~~(b) "Average final compensation" for~~ A volunteer
24 firefighter means the average salary of the 5 best years of the
25 last 10 best contributing years ~~before~~ ~~prior to~~ change in status
26 to a permanent full-time firefighter or retirement as a
27 volunteer firefighter or the career average of a volunteer
28 firefighter, since July 1, 1953, whichever is greater.

29 (3) "Base premium tax revenues" means:

30 (a) For a local law plan in effect on October 1, 1998, the
31 revenues received by a municipality or special fire control
32 district pursuant to s. 175.121 for calendar year 1997.

33 (b) For a local law plan created between October 1, 1998,
34 and March 1, 2014, inclusive, the revenues received by a
35 municipality or special fire control district pursuant to s.
36 175.121 based upon the tax collections during the second
37 calendar year of participation.

38 ~~(4)(2)~~ "Chapter plan" means a separate defined benefit
39 pension plan for firefighters which incorporates by reference
40 the provisions of this chapter and has been adopted by the



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41 governing body of a municipality or special district. Except as
42 ~~may be~~ specifically authorized in this chapter, the provisions
43 of a chapter plan may not differ from the plan provisions set
44 forth in ss. 175.021-175.341 and ss. 175.361-175.401. Actuarial
45 valuations of chapter plans shall be conducted by the division
46 as provided by s. 175.261(1).

47 (5)-(3) "Compensation" or "salary" means, for
48 noncollectively bargained service earned before July 1, 2011, or
49 for service earned under collective bargaining agreements in
50 place before July 1, 2011, the fixed monthly remuneration paid a
51 firefighter. If remuneration is based on actual services
52 rendered, as in the case of a volunteer firefighter, the term
53 means the total cash remuneration received yearly for such
54 services, prorated on a monthly basis. For noncollectively
55 bargained service earned on or after July 1, 2011, or for
56 service earned under collective bargaining agreements entered
57 into on or after July 1, 2011, the term has the same meaning
58 except that when calculating retirement benefits, up to 300
59 hours per year in overtime compensation may be included as
60 specified in the plan or collective bargaining agreement, but
61 payments for accrued unused sick or annual leave may not be
62 included.

63 (a) Any retirement trust fund or plan that meets the
64 requirements of this chapter does not, solely by virtue of this
65 subsection, reduce or diminish the monthly retirement income
66 otherwise payable to each firefighter covered by the retirement
67 trust fund or plan.

68 (b) The member's compensation or salary contributed as
69 employee-elective salary reductions or deferrals to any salary



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70 reduction, deferred compensation, or tax-sheltered annuity
71 program authorized under the Internal Revenue Code shall be
72 deemed to be the compensation or salary the member would receive
73 if he or she were not participating in such program and ~~shall be~~
74 treated as compensation for retirement purposes under this
75 chapter.

76 (c) For any person who first becomes a member in any plan
77 year beginning on or after January 1, 1996, compensation for
78 that plan year may not include any amounts in excess of the
79 Internal Revenue Code s. 401(a)(17) limitation, as amended by
80 the Omnibus Budget Reconciliation Act of 1993, which limitation
81 of \$150,000 shall be adjusted as required by federal law for
82 qualified government plans and ~~shall be~~ further adjusted for
83 changes in the cost of living in the manner provided by Internal
84 Revenue Code s. 401(a)(17)(B). For any person who first became a
85 member before the first plan year beginning on or after January
86 1, 1996, the limitation on compensation may not be less than the
87 maximum compensation amount that was allowed to be taken into
88 account under the plan in effect on July 1, 1993, which
89 limitation shall be adjusted for changes in the cost of living
90 since 1989 in the manner provided by Internal Revenue Code s.
91 401(a)(17)(1991).

92 ~~(6)(4)~~ "Creditable service" or "credited service" means the
93 aggregate number of years of service~~7~~ and fractional parts of
94 years of service~~7~~ of any firefighter, omitting intervening years
95 and fractional parts of years when such firefighter may not have
96 been employed by the municipality or special fire control
97 district, subject to the following conditions:

98 (a) A ~~No~~ firefighter may not ~~will~~ receive credit for years



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99 or fractional parts of years of service if he or she has
100 withdrawn his or her contributions to the fund for those years
101 or fractional parts of years of service, unless the firefighter
102 repays into the fund the amount he or she has withdrawn, plus
103 interest determined by the board. The member shall have at least
104 90 days after his or her reemployment to make repayment.

105 (b) A firefighter may voluntarily leave his or her
106 contributions in the fund for ~~a period of~~ 5 years after leaving
107 the employ of the fire department, pending the possibility of
108 being rehired by the same department, without losing credit for
109 the time he or she has participated actively as a firefighter.
110 If the firefighter is not reemployed as a firefighter, with the
111 same department, within 5 years, his or her contributions shall
112 be returned without interest.

113 (c) Credited service under this chapter shall be provided
114 only for service as a firefighter, ~~as defined in subsection (8),~~
115 or for military service and does not include credit for any
116 other type of service. A municipality ~~may~~, by local ordinance,
117 or a special fire control district ~~may~~, by resolution, may
118 provide for the purchase of credit for military service prior to
119 employment as well as for prior service as a firefighter for
120 some other employer as long as a firefighter is not entitled to
121 receive a benefit for such prior service ~~as a firefighter~~. For
122 purposes of determining credit for prior service as a
123 firefighter, in addition to service as a firefighter in this
124 state, credit may be given for federal, other state, or county
125 service if the prior service is recognized by the Division of
126 State Fire Marshal as provided in ~~under~~ chapter 633, or the
127 firefighter provides proof to the board of trustees that his or



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128 her service is equivalent to the service required to meet the
129 definition of a firefighter under subsection (11) ~~(8)~~.

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

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

138 2. The firefighter is entitled to reemployment under the
139 provisions of the Uniformed Services Employment and Reemployment
140 Rights Act.

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

144 (7) ~~(5)~~ "Deferred Retirement Option Plan" or "DROP" means a
145 local law plan retirement option in which a firefighter may
146 elect to participate. A firefighter may retire for all purposes
147 of the plan and defer receipt of retirement benefits into a DROP
148 account while continuing employment with his or her employer.
149 However, a firefighter who enters ~~the~~ DROP and who is otherwise
150 eligible to participate may ~~shall~~ not ~~thereby~~ be precluded from
151 participation or continued participation ~~participating, or~~
152 ~~continuing to participate,~~ in a supplemental plan in existence
153 on, or created after, March 12, 1999 ~~the effective date of this~~
154 ~~act.~~

155 (8) "Defined contribution plan" means the component of a
156 local law plan, as provided in s. 175.351(1), to which deposits,



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157 if any, are made to provide benefits for firefighters, or for
158 firefighters and police officers if both are included. Such
159 component is an element of a local law plan and exists in
160 conjunction with the defined benefit component that meets the
161 minimum benefits and minimum standards of this chapter. The
162 retirement benefits, if any, of the defined contribution plan
163 shall be provided through individual member accounts in
164 accordance with the applicable provisions of the Internal
165 Revenue Code and related regulations and are limited to the
166 contributions, if any, made into each member's account and the
167 actual accumulated earnings, net of expenses, earned on the
168 member's account.

169 (9)~~(6)~~ "Division" means the Division of Retirement of the
170 Department of Management Services.

171 (10)~~(7)~~ "Enrolled actuary" means an actuary who is enrolled
172 under Subtitle C of Title III of the Employee Retirement Income
173 Security Act of 1974 and who is a member of the Society of
174 Actuaries or the American Academy of Actuaries.

175 (11)~~(8)~~ (a) "Firefighter" means a person employed solely by
176 a constituted fire department of any municipality or special
177 fire control district who is certified as a firefighter as a
178 condition of employment in accordance with s. 633.408 and whose
179 duty it is to extinguish fires, to protect life, or to protect
180 property. The term includes all certified, supervisory, and
181 command personnel whose duties include, in whole or in part, the
182 supervision, training, guidance, and management responsibilities
183 of full-time firefighters, part-time firefighters, or auxiliary
184 firefighters but does not include part-time firefighters or
185 auxiliary firefighters. However, for purposes of this chapter



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186 only, the term also includes public safety officers who are
187 responsible for performing both police and fire services, who
188 are certified as police officers or firefighters, and who are
189 certified by their employers to the Chief Financial Officer as
190 participating in this chapter before October 1, 1979. Effective
191 October 1, 1979, public safety officers who have not been
192 certified as participating in this chapter are considered police
193 officers for retirement purposes and are eligible to participate
194 in chapter 185. Any plan may provide that the fire chief has an
195 option to participate, ~~or not,~~ in that plan.

196 (b) "Volunteer firefighter" means any person whose name is
197 carried on the active membership roll of a constituted volunteer
198 fire department or a combination of a paid and volunteer fire
199 department of any municipality or special fire control district
200 and whose duty it is to extinguish fires, to protect life, and
201 to protect property. Compensation for services rendered by a
202 volunteer firefighter does ~~shall~~ not disqualify him or her as a
203 volunteer. A person may ~~shall~~ not be disqualified as a volunteer
204 firefighter solely because he or she has other gainful
205 employment. Any person who volunteers assistance at a fire but
206 is not an active member of a department described herein is not
207 a volunteer firefighter within the meaning of this paragraph.

208 (12) ~~(9)~~ "Firefighters' Pension Trust Fund" means a trust
209 fund, by whatever name known, as provided under s. 175.041, for
210 the purpose of assisting municipalities and special fire control
211 districts in establishing and maintaining a retirement plan for
212 firefighters.

213 (13) ~~(10)~~ "Local law municipality" is any municipality in
214 which ~~there exists~~ a local law plan exists.



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215 (14)~~(11)~~ "Local law plan" means a retirement defined
216 ~~benefit pension~~ plan, that includes both a defined benefit plan
217 component and a defined contribution plan component, for
218 firefighters, or for firefighters and ~~or~~ police officers if both
219 are ~~where~~ included, as described in s. 175.351, established by
220 municipal ordinance, special district resolution, or special act
221 of the Legislature, which ~~enactment~~ sets forth all plan
222 provisions. Local law plan provisions may vary from the
223 provisions of this chapter if the, ~~provided that required~~
224 minimum benefits and minimum standards of this chapter are met.
225 However, any such variance must ~~shall~~ provide a greater benefit
226 for firefighters. Actuarial valuations of local law plans shall
227 be conducted by an enrolled actuary as provided in s.
228 175.261(2).

229 (15)~~(12)~~ "Local law special fire control district" means ~~is~~
230 any special fire control district in which ~~there exists~~ a local
231 law plan exists.

232 (16) "Minimum benefits" means the benefits set forth in ss.
233 175.021-175.341 and ss. 175.361-175.401.

234 (17) "Minimum standards" means the standards set forth in
235 ss. 175.021-175.401.

236 (18)~~(13)~~ "Property insurance" means property insurance as
237 defined in s. 624.604 and covers real and personal property
238 within the corporate limits of a ~~any~~ municipality, or within the
239 boundaries of a ~~any~~ special fire control district, within the
240 state. The term "multiple peril" means a combination or package
241 policy that includes both property and casualty coverage for a
242 single premium.

243 (19)~~(14)~~ "Retiree" or "retired firefighter" means a



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244 firefighter who has entered retirement status. For the purposes
245 of a plan that includes a Deferred Retirement Option Plan
246 (DROP), a firefighter who enters ~~the~~ DROP is ~~shall be~~ considered
247 a retiree for all purposes of the plan. However, a firefighter
248 who enters ~~the~~ DROP and who is otherwise eligible to participate
249 may shall not thereby be precluded from participation or
250 continued participation participating, or continuing to
251 participate, in a supplemental plan in existence on, or created
252 after, March 12, 1999 ~~the effective date of this act.~~

253 (20) ~~(15)~~ "Retirement" means a firefighter's separation from
254 municipal city or fire district employment as a firefighter with
255 immediate eligibility for ~~receipt of~~ benefits under the plan.
256 For purposes of a plan that includes a Deferred Retirement
257 Option Plan (DROP), "retirement" means the date a firefighter
258 enters ~~the~~ DROP.

259 (21) "Special act plan" means a plan subject to the
260 provisions of this chapter which was created by an act of the
261 Legislature and continues to require an act of the Legislature
262 to alter plan benefits.

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

265 (23) ~~(16)~~ "Special fire control district" means a special
266 district, as defined in s. 189.403~~(1)~~, established for the
267 purposes of extinguishing fires, protecting life, and protecting
268 property within the incorporated or unincorporated portions of a
269 ~~any~~ county or combination of counties, or within any combination
270 of incorporated and unincorporated portions of a any county or
271 combination of counties. The term does not include any dependent
272 or independent special district, as those terms are defined in



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273 s. 189.403, whose ~~s. 189.403(2) and (3), respectively,~~ the
274 employees ~~of which~~ are members of the Florida Retirement System
275 pursuant to s. 121.051(1) or (2).

276 ~~(24)-(17)~~ "Supplemental plan" means a plan to which deposits
277 are made to provide special ~~extra~~ benefits for firefighters, or
278 for firefighters and police officers if both are ~~where~~ included
279 ~~under this chapter~~. Such a plan is an element of a local law
280 plan and exists in conjunction with a defined benefit component
281 ~~plan~~ that meets the minimum benefits and minimum standards of
282 this chapter. Any supplemental plan in existence on March 1,
283 2014, shall be deemed to be a defined contribution plan in
284 compliance with s. 175.351(6).

285 ~~(25)-(18)~~ "Supplemental plan municipality" means a ~~any~~ local
286 law municipality in which any ~~there existed a~~ supplemental plan
287 existed, of any type or nature, as of December 1, 2000.

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

290 175.071 General powers and duties of board of trustees.—For
291 any municipality, special fire control district, chapter plan,
292 local law municipality, local law special fire control district,
293 or local law plan under this chapter:

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

296 (a) Employ independent legal counsel at the pension fund's
297 expense.

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

300 (c) Employ such independent professional, technical, or
301 other advisers as it deems necessary at the pension fund's



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302 expense.

303

304 If the board chooses to use the municipality's or special
305 district's legal counsel or actuary, or chooses to use any of
306 the municipality's or special district's other professional,
307 technical, or other advisers, it must do so only under terms and
308 conditions acceptable to the board.

309 Section 4. Paragraph (d) of subsection (1) of section
310 175.091, Florida Statutes, is amended to read:

311 175.091 Creation and maintenance of fund.—For any
312 municipality, special fire control district, chapter plan, local
313 law municipality, local law special fire control district, or
314 local law plan under this chapter:

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

318 (d) By mandatory payment by the municipality or special
319 fire control district of a sum equal to the normal cost of and
320 the amount required to fund any actuarial deficiency shown by an
321 actuarial valuation conducted under ~~as provided in~~ part VII of
322 chapter 112 after taking into account the amounts described in
323 paragraphs (b), (c), (e), (f), and (g) and the tax proceeds
324 described in paragraph (a) which are used to fund defined
325 benefit plan benefits.

326

327 Nothing in this section shall be construed to require adjustment
328 of member contribution rates in effect on the date this act
329 becomes a law, including rates that exceed 5 percent of salary,
330 provided that such rates are at least one-half of 1 percent of



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331 salary.

332 Section 5. Paragraph (a) of subsection (2) of section
333 175.162, Florida Statutes, is amended to read:

334 175.162 Requirements for retirement.—For any municipality,
335 special fire control district, chapter plan, local law
336 municipality, local law special fire control district, or local
337 law plan under this chapter, any firefighter who completes 10 or
338 more years of creditable service as a firefighter and attains
339 age 55, or completes 25 years of creditable service as a
340 firefighter and attains age 52, and who for such minimum period
341 has been a member of the firefighters' pension trust fund
342 operating under a chapter plan or local law plan, is eligible
343 for normal retirement benefits. Normal retirement under the plan
344 is retirement from the service of the municipality or special
345 fire control district on or after the normal retirement date. In
346 such event, payment of retirement income will be governed by the
347 following provisions of this section:

348 (2) (a) 1. The amount of monthly retirement income payable to
349 a full-time firefighter who retires on or after his or her
350 normal retirement date shall be an amount equal to the number of
351 his or her years of credited service multiplied by 2.75 ~~2~~
352 percent of his or her average final compensation as a full-time
353 firefighter. ~~However, if current state contributions pursuant to~~
354 ~~this chapter are not adequate to fund the additional benefits to~~
355 ~~meet the minimum requirements in this chapter, only such~~
356 ~~incremental increases shall be required as state moneys are~~
357 ~~adequate to provide. Such increments shall be provided as state~~
358 ~~moneys become available.~~

359 2. Effective July 1, 2014, a plan that is in compliance



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360 with this chapter except that the plan provides a benefit that
361 is less than 2.75 percent of the average final compensation of a
362 full-time firefighter for all years of credited service, as
363 provided in subparagraph 1., or provides an effective benefit
364 that is below 2.75 percent as a result of a maximum benefit
365 limitation, must maintain, at a minimum, the percentage amount
366 or maximum benefit limitation in effect on July 1, 2014, and is
367 not required to increase the benefit to 2.75 percent of the
368 average final compensation of a full-time firefighter for all
369 years of credited service.

370 3. 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 for all years of credited service, as
374 provided in subparagraph 1., or provides an effective benefit
375 that is below 2.75 percent as a result of a maximum benefit
376 limitation, and which changes the percentage amount or maximum
377 benefit limitation to 2.75 percent, or greater, of the average
378 final compensation of a full-time firefighter for all years of
379 credited service, as provided in subparagraph 1., may not
380 thereafter decrease the percentage amount or maximum benefit
381 limitation to less than 2.75 percent of the average final
382 compensation of a full-time firefighter for all years of
383 credited service, as provided in subparagraph 1.

384 Section 6. Section 175.351, Florida Statutes, is amended to
385 read:

386 175.351 Municipalities and special fire control districts
387 that have ~~having~~ their own retirement ~~pension~~ plans for
388 firefighters. ~~For any municipality, special fire control~~



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389 ~~district, local law municipality, local law special fire control~~
390 ~~district, or local law plan under this chapter,~~ In order for a
391 municipality or municipalities and special fire control district
392 that has its districts with their own retirement plan pension
393 plans for firefighters, or for firefighters and police officers
394 if both are included, to participate in the distribution of the
395 tax fund established under ~~pursuant to~~ s. 175.101, a local law
396 plan plans must meet the minimum benefits and minimum standards
397 set forth in this chapter, except as provided in the mutual
398 consent provisions in paragraph (1) (g) with respect to the
399 minimum benefits not met as of October 1, 2012.

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

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

415 (a) The base premium tax revenues must be used to fund
416 minimum benefits or other retirement benefits in excess of the
417 minimum benefits as determined by the municipality or special



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418 fire control district.

419 (b) Of the additional premium tax revenues received which
420 are in excess of the amount received for the 2012 calendar year,
421 50 percent must be used to fund minimum benefits or other
422 retirement benefits in excess of the minimum benefits as
423 determined by the municipality or special fire control district,
424 and 50 percent must be placed in a defined contribution plan to
425 fund special benefits.

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

433 (d) Of any accumulations of additional premium tax revenues
434 which have not been allocated to fund benefits in excess of the
435 minimum benefits, 50 percent of the amount of the accumulations
436 must be used to fund special benefits, and 50 percent must be
437 applied to fund any unfunded actuarial liabilities of the plan;
438 provided that any amount of accumulations in excess of the
439 amount required to fund the unfunded actuarial liabilities must
440 be used to fund special benefits ~~to pay extra benefits to the~~
441 ~~firefighters included in that pension plan; or~~

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

446 (e) For a plan created after March 1, 2014, 50 percent of



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447 the insurance premium tax revenues must be used to fund defined
448 benefit plan component benefits, with the remainder used to fund
449 defined contribution plan component benefits.

450 (f) If a plan offers benefits in excess of the minimum
451 benefits, such benefits, excluding supplemental plan benefits in
452 effect as of September 30, 2013, may be reduced if the plan
453 continues to meet the minimum benefits and the minimum standards
454 set forth in this chapter. The amount of insurance premium tax
455 revenues previously used to fund benefits in excess of minimum
456 benefits, excluding the amount of any additional premium tax
457 revenues distributed to a supplemental plan for calendar year
458 2012, before the reduction must be used as provided in paragraph
459 (b). However, benefits in excess of the minimum benefits may not
460 be reduced if a plan does not meet the minimum percentage amount
461 of 2.75 percent, or greater, of the average final compensation
462 of a full-time firefighter, as provided in s. 175.162(2)(a)1.,
463 or provides an effective benefit that is below 2.75 percent as a
464 result of a maximum benefit limitation, as described in s.
465 175.162(2)(a)2.

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



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476 pursuant to this paragraph which does not meet the minimum
477 benefits as of October 1, 2012, may continue to provide the
478 benefits that do not meet the minimum benefits at the same level
479 as was provided as of October 1, 2012, and all other benefit
480 levels must continue to meet the minimum benefits. Such mutually
481 agreed deviation shall continue until modified or revoked by
482 subsequent mutual consent of the members' collective bargaining
483 representative or, if none, by a majority of the firefighter
484 members of the fund, and the municipality or special fire
485 control district. An existing arrangement for the use of premium
486 tax revenues contained within a special act plan or a plan
487 within a supplemental plan municipality is considered, as of
488 July 1, 2014, to be a deviation for which mutual consent has
489 been granted.

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



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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.

533 (b) Section 175.061(1)(b) does not apply, and a local law



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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 of Management Services on or
558 after August 14, 2012, and before March 4, 2014, may continue
559 the implemented changes or continue to implement proposed
560 changes. Such reliance must be evidenced by a written collective
561 bargaining proposal or agreement, or formal correspondence
562 between the municipality or district and the Department of



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

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

573 And the title is amended as follows:

574 Delete lines 23 - 25

575 and insert:

576 fund; redesignating the term "pension plan" as
577 "retirement plan"; revising criteria governing the use
578 of revenues from the premium tax; authorizing a
579 retirement plan to reduce certain excess benefits if
580 the plan continues to meet