

**Florida Department of Revenue
Tax Information Publication**

**TIP 06B8-01
Date: February 15, 2006**

**Firefighters' and Police Officers'
Pension Trust Funds
Excise Taxes on Insurance Premiums
Chapters 175 and 185, Florida Statutes**

CORRECTED Electronic Address/Jurisdiction Database Jurisdiction Database for Determination of Insurance Premium Tax Situsing

A corrected address/jurisdiction database for insurance premium tax (IPT) is now available for download at <http://geotax.state.fl.us>. This IPT address/jurisdiction database corrects information that was recently found to have been omitted from the initial database posted in November, 2005. The affected cities are:

<u>Code</u>	<u>City</u>	<u>County</u>	<u>Type</u>
169	Belleview	Marion	Police
288	Dania Beach	Broward	Fire & Police
432	Hallandale Beach	Broward	Fire & Police
604	Marco Island	Collier	Fire

If you used the prior version of the database to assign policies and premiums to the proper local taxing jurisdiction for the 2005 insurance premium tax return due on March 1, 2006, please use this new information to correct your allocation. The single address lookup results will reflect the corrected information.

Sections 175.1015 and 185.085, Florida Statutes, direct the Department of Revenue (DOR) to create and maintain an electronic database to be used by insurance companies to assign policies and premiums to the proper local taxing jurisdictions for the Firefighters' and Police Officers' Pension Trust Funds. These local Insurance Premium Taxes (IPT) will continue to be reported by insurers on the DR-908, Insurance Premium Taxes and Fees Return, Schedules XII and XIII.

We apologize for any inconveniences this may have caused.

If you need assistance downloading the address/jurisdiction database, please contact the Local Government Unit at

850-921-9181 or by e-mail at: local-govt-unit@dor.state.fl.us.

References: Chapters 175 and 185, Florida Statutes (2005).

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.