

**Florida Department of Revenue
Tax Information Publication**

**TIP 06B8-02
Date: April 26, 2006**

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

Updated and Corrected Electronic Address/ Jurisdiction Database for Determination of Insurance Premium Tax Siting

An updated and corrected address/jurisdiction database for insurance premium tax (IPT) is now available for download at <http://qeotax.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, and updates the database with changes to participating jurisdictions effective for 2006.

Corrections

<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*
912	Sweetwater	Miami-Dade	Police

*These corrections were added to the downloadable database files in February, 2006 and discussed in TIP # 06B38-01 dated February 15, 2006.

UPDATES to the IPT Address/Jurisdiction Database for 2006

ADDITIONS:

<u>Code</u>	<u>City</u>	<u>County</u>	<u>Type</u>
167	Belleair	Pinellas	Fire
198	Briny Breezes	Palm Beach	Fire**
402	Golf	Palm Beach	Fire**
475	Hypoluxo	Palm Beach	Fire**
602	Mangonia Park	Palm Beach	Fire
604	Marco Island	Collier	Police**
698	Ocean Ridge	Palm Beach	Fire**

DELETIONS:

<u>Code</u>	<u>City</u>	<u>County</u>	<u>Type</u>
498	Juno Beach	Palm Beach	Police**
594	Madeira Beach	Pinellas	Fire

**These updates were reflected on the DR-908 Schedules XII & XIII for tax year 2005, but were not in the previous downloadable address/jurisdiction database first available November, 2005.

Please use this new downloadable database in reporting premiums for 2006. The single address lookup results will reflect the new 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