

**Florida Department of Revenue
Tax Information Publication**

TIP 06B8-03

Date: October 27, 2006

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

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

An updated address/jurisdiction database for insurance premium tax (IPT) is now available for download at <http://geotax.state.fl.us>. In addition to changes submitted by the local jurisdictions for annexations, new addresses, etc., there are changes to participating jurisdictions, which are listed below.

UPDATES to the IPT Address/Jurisdiction Database

ADDITIONS:

<u>Code</u>	<u>City</u>	<u>County</u>	<u>Type</u>
129	Atlantis	Palm Beach	Fire
452	Hillsboro Beach	Broward	Fire
480	Indian River Shores	Indian River	Police
506	Key Colony Beach	Monroe	Fire
691	North Redington Beach	Pinellas	Fire
761	Parkland	Broward	Fire
825	Redington Shores	Pinellas	Fire

DELETIONS:

<u>Code</u>	<u>City</u>	<u>County</u>	<u>Type</u>
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294 Daytona Beach Shores Volusia Police

572 Live Oak Suwannee Fire

This updated downloadable address/jurisdiction database is to be used for reporting premiums for the 2007 tax year (DR-908 due by March 1, 2008). Although not required, the updated address/jurisdiction database may also be used for reporting premiums for the 2006 tax year (DR-908 due by March 1, 2007). The single address lookup feature reflects the most current information, including the updated database and any new information submitted by local governments for inclusion in the next annual database.

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.

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 .

Please see TIP 06B8-02 dated April 26, 2006, for additional updates to the IPT address/jurisdiction database.

Please note that next year a TIP concerning the updated address/jurisdiction database will be created and posted on the Department's internet site, but it will not be mailed.

References: Chapters 175 and 185, Florida Statutes (2006).

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.