

**Florida Department of Revenue  
Tax Information Publication**

**TIP 07B8-01R**

**Dated: January 19, 2007**

**Revised Date: February 8, 2007**

**\*\*NOTE: The TIP dated January 19, 2007, showed a data code of 043 in the example in error. The correct data code is 073. See paragraph four.**

**Police Officers' Pension Trust Funds  
Excise Taxes on Insurance Premiums  
Chapter 185, Florida Statutes**

**Electronic Address/Jurisdiction Database for Determination of Insurance Premium Tax Siting  
Use of the PLACE\_NAME Field**

The local jurisdictions that participate in the local insurance premium tax associated with the Police Officers' Pension Trust Funds are all municipalities. The downloadable electronic Address/Jurisdiction Database does not currently include police city codes because the PLACE\_NAME field in the downloadable database consists of municipal names. The PLACE\_NAME field can be used to correctly report the local insurance premium tax associated with the Police Officers' Pension Trust Funds by matching with the corresponding municipality listed in Schedule XIII of the DR-908. The electronic Address/Jurisdiction Database is available for downloading at <http://geotax.state.fl.us>

To match the place name to the corresponding municipality, first look at the POLICE\_OPT\_IN\_OUT field in the database. If the address range record has a "Y" in the POLICE\_OPT\_IN\_OUT field, the municipality in the PLACE\_NAME field will match a municipality listed on Schedule XIII of the DR-908. The municipality listed in Schedule XIII that matches the PLACE\_NAME field is where any premium associated with the address should be reported. (There are two municipalities where the text in the PLACE\_NAME field does not exactly match the list on Schedule XIII of the DR-908. North Palm Beach and Palm Springs have "Village of" at the beginning of their names on Schedule XIII of the DR-908.)

For example, the address 337 N. US Highway 1, Ft. Pierce, FL 34950, is within the address/jurisdiction database range record, 301 thru 399 US Highway 1, Ft. Pierce, FL 34950. This database record has a "Y" in the POLICE\_OPT\_IN\_OUT field, which indicates the municipality participates in the local insurance premium tax for the Police Officers' Pension. The data in the PLACE\_NAME field is "FORT PIERCE." Therefore, any premium associated with this address should be included on the line for Fort Pierce in Schedule XIII - A on page 9 of the DR-908, R.01/07.

The information in the FIRE ID field can't always be used for reporting premium tax for the Police Officers' Pension Trust Fund. For example, using the sample address given above, the database address record contains the data code

**073\*\*** in the FIRE ID field. This code cannot be used for reporting the premiums for the Municipal Police Officers' Retirement Trust Fund because it is the code associated with the Firefighters' Pension Trust Fund only. In other database records, you may find no data in the FIRE ID field when there is a "Y" in the POLICE\_OPT\_IN\_OUT field.

There are plans to enhance the database by adding a separate field containing the police city code, but this enhancement may not be available before March 1, 2007.

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 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](mailto:local-govt-unit@dor.state.fl.us).

Please see TIP 06B8-03 dated October 27, 2006, and TIP 06B8-02 dated April 26, 2006, for additional updates to the IPT address/jurisdiction database.

Please note that in late October of this 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](http://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.