

Florida Department of Revenue Tax Information Publication

No: 08B8-01

Date: March 4, 2008

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

Electronic Address/Jurisdiction Database Web Site Improvements

Effective March 17, 2008, insurance companies and others will need to register and create a user name and password at <u>http://geotax.state.fl.us</u> to download the address/jurisdiction database files for insurance premium tax. The access code needed for registration is INS20080101. The use of a user-name and password will allow access to additional files on the web site that insurers and others may find helpful. The single address look-up function will still be available without logging into the web site.

Starting April 2, 2008, the insurance premium tax address/jurisdiction database will be updated twice a year: April and October. Insurers should continue to report their local insurance premium taxes annually on the *Insurance Premium Taxes and Fees Return* (DR-908), Schedules XII and XIII. The updated address/jurisdiction database, available for download in October, 2008, is required to be used for reporting premiums for the 2009 calendar year (Form DR-908 is due by March 1, 2010). Although not required, the updated address/jurisdiction database available in April, 2008 and/or the database available in October, 2008 may be used for reporting premiums for the 2008 calendar year (Form DR-908 is due by March 1, 2009). The single address look-up feature reflects the most current information, including the updated database and any new information submitted by local governments to be included in the next semiannual database.

Sections 175.1015 and 185.085, Florida Statutes, direct the Department of Revenue to create and maintain an electronic database for use by insurance companies to assign policies and premiums to the proper local taxing jurisdictions for the Firefighters' and Police Officers' Pension Trust Funds.

If you need assistance, please contact the Local Government Unit at 850-921-9181 or e-mail us at: **local-govt-unit@dor.state.fl.us**.

Please note that Taxpayer Information Publications (TIPs) about future updates to the address/jurisdiction database, including the April, 2008 update, will be created and posted on the Department's Internet site (<u>www.myflorida.com/dor</u>), but will not be mailed.

References: Chapters 175 and 185, Florida Statutes (2007).

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 <u>www.myflorida.com/dor</u> or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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.