



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 07B8-02

Date:  
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2007

**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  
Situings**

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>
025	East Niceville Fire District	Okaloosa	Fire
033	Holley Navarre Fire Control District	Santa Rosa	Fire
326	Eatonville	Orange	Fire
428	Gulf Stream	Palm Beach	Fire
446	Highland Beach	Palm Beach	Fire
480	Indian River Shores	Indian River	Fire
502	Jupiter Inlet Colony	Palm Beach	Fire
824	Redington Beach	Pinellas	Fire

**DELETIONS:**

<u>Code</u>	<u>City</u>	<u>County</u>	<u>Type</u>
542	Lake Park	Palm Beach	Fire
898	Springfield	Bay	Fire and Police

## **POLICE\_ID Field Added**

The downloadable local insurance premium tax electronic Address/Jurisdiction Database has been updated to include the three digit police city codes in the new POLICE\_ID field. The local jurisdictions that participate in the local insurance premium tax associated with the Police Officers' Pension Trust Funds are all municipalities. The POLICE\_ID field and/or the PLACE\_NAME field (municipal name) can be used to correctly report the local insurance premium tax associated with the Police Officers' Pension Trust Funds by matching with the corresponding city code or municipal name listed in Schedule XIII of the DR-908.

To use the police city code, 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 police city code in the POLICE\_ID field will match the code listed on Schedule XIII of the DR-908.

The updated downloadable address/jurisdiction database is to be used for reporting premiums for the 2008 tax year (DR-908 due by March 1, 2009). Although not required, the updated address/jurisdiction database may also be used for reporting premiums for the 2007 tax year (DR-908 due by March 1, 2008). 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 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 (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 [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.**

**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.**