



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 09B8-03

Date Issued:  
October 9, 2009

**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 Situs**

A **Feature ID** place code field has been added to the address/jurisdiction database as a new field. The Geographic Names Information System (GNIS) Feature Identifier (Feature ID) has superseded the FIPS 55 database Place Code as the federal and national standard geographical feature record identifier. Communications services tax TIP 09A-04 has more detailed information on the new Feature ID place code.

Insurance companies must register at <http://geotax.state.fl.us> to download the address/jurisdiction database files for insurance premium tax (IPT). Insurance companies use these database files to assign premiums to the proper local taxing jurisdictions for purposes of Firefighters' and Police Officers' Pension Trust Funds. The access code needed to register and create a user name and password is INS20100101, and is valid until April 2010. Once you use the code to register, it is no longer needed. Your user name and password will also allow you access to files on our Internet site that you may find helpful.

The single address look-up feature is available without logging into the database. This single address look-up feature reflects the most current information, including the updated database and any new information submitted by local governments.

An updated address/jurisdiction database for IPT is now available for download at <http://geotax.state.fl.us>. The updated address/jurisdiction database contains the new Feature ID code field mentioned above, changes submitted by the local jurisdictions that reflect annexations, new addresses, and other relevant changes.

There is one change to the participating jurisdictions, listed below.

**UPDATES to the IPT Address/Jurisdiction Database**

**ADDITION:**

<u>Code</u>	<u>City</u>	<u>County</u>	<u>Type</u>
871	Sea Ranch Lakes	Broward	Fire

IPT address/jurisdiction database updates are completed every April and October. Insurers should continue to report their local insurance premium taxes annually on Schedules XII and XIII of their *Insurance Premium Taxes and Fees Return* (Form DR-908). The updated address/jurisdiction database

available in October 2009 **is required** to be used to report premiums for the 2010 calendar year (Form DR-908 is due by March 1, 2011). Although not required, the updated address/jurisdiction database available in October 2009 may be used to report premiums for the 2009 calendar year (Form DR-908 is due by March 1, 2010).

If you need assistance downloading the address/jurisdiction database, please contact the Department of Revenue's 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).

Taxpayer Information Publications (TIPs) regarding updates to the address/jurisdiction database are created and posted on the Department's Internet site.

**References: Chapters 175 and 185, Florida Statutes (2009)**

#### 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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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