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1 A bill to be entitled

2 An act relating to taxation; amending s. 320.04, F.S.;  
3 reducing the service charges that are collected with  
4 an application for the original issuance, duplicate  
5 issuance, or transfer of certain specified  
6 registration certificates; amending s. 320.06, F.S.;  
7 reducing a fee collected for a motor vehicle  
8 registration; amending ss. 320.0804 and 320.08046,  
9 F.S.; reducing a surcharge on a license tax;  
10 reenacting s. 320.0807(4), F.S., relating to special  
11 vehicle license plates for the Governor and federal  
12 and state legislators, to incorporate the amendment  
13 made to s. 320.06, F.S., in a reference thereto;  
14 amending s. 624.509, F.S.; deleting a credit based on  
15 the amount paid in salaries to employees within this  
16 state; amending ss. 624.5091 and 624.51055, F.S.;  
17 revising provisions to conform to changes made by the  
18 act; providing effective dates.

19  
20 Be It Enacted by the Legislature of the State of Florida:

21  
22 Section 1. Section 320.04, Florida Statutes, is amended to  
23 read:

24 320.04 Registration service charge.—

25 (1)(a) There shall be a service charge of \$2.50 ~~\$5~~ for each  
26 application which is handled in connection with original  
27 issuance, duplicate issuance, or transfer of any license plate,  
28 mobile home sticker, or validation sticker or with transfer or  
29 duplicate issuance of any registration certificate, which shall

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30 ~~. Of that amount, \$2.50 shall be deposited into the General~~  
31 ~~Revenue Fund, and the remainder shall be retained by the~~  
32 ~~department or by the tax collector, as the case may be, as other~~  
33 ~~fees accruing to those offices.~~

34 (b) There shall also be a service charge of \$1 ~~\$3~~ for the  
35 issuance of each license plate validation sticker, vessel decal,  
36 and mobile home sticker issued from an automated vending  
37 facility or printer dispenser machine, which is payable to the  
38 department, which. ~~Of that amount, \$1 shall be used to provide~~  
39 ~~for automated vending facilities or printer dispenser machines~~  
40 ~~used to dispense such stickers and decals by each tax~~  
41 ~~collector's or license tag agent's employee. The remaining \$2~~  
42 ~~shall be deposited into the General Revenue Fund.~~

43 (c) The tax collector may impose an additional service  
44 charge of not more than 50 cents on any transaction specified in  
45 paragraph (a) or paragraph (b), or on any transaction specified  
46 in s. 319.32(2)(a) or s. 328.48 if such transaction occurs at  
47 any tax collector's branch office.

48 Section 2. Section 320.06, Florida Statutes, is amended to  
49 read:

50 320.06 Registration certificates, license plates, and  
51 validation stickers generally.—

52 (1)(a) Upon the receipt of an initial application for  
53 registration and payment of the appropriate license tax and  
54 other fees required by law, the department shall assign to the  
55 motor vehicle a registration license number consisting of  
56 letters and numerals or numerals and issue to the owner or  
57 lessee a certificate of registration and one registration  
58 license plate, unless two plates are required for display by s.

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59 320.0706, for each vehicle so registered.

60 (b) Registration license plates bearing a graphic symbol  
61 and the alphanumeric system of identification shall be issued  
62 for a 10-year period. At the end of that 10-year period, upon  
63 renewal, the plate shall be replaced. The department shall  
64 extend the scheduled license plate replacement date from a 6-  
65 year period to a 10-year period. The fee for such replacement is  
66 \$28, \$2.80 of which shall be paid each year before the plate is  
67 replaced, to be credited towards the next \$28 replacement fee.  
68 The fees shall be deposited into the Highway Safety Operating  
69 Trust Fund. A credit or refund may not be given for any prior  
70 years' payments of such prorated replacement fee if the plate is  
71 replaced or surrendered before the end of the 10-year period,  
72 except that a credit may be given if a registrant is required by  
73 the department to replace a license plate under s.

74 320.08056(8)(a). With each license plate, a validation sticker  
75 shall be issued showing the owner's birth month, license plate  
76 number, and the year of expiration or the appropriate renewal  
77 period if the owner is not a natural person. The validation  
78 sticker shall be placed on the upper right corner of the license  
79 plate. Such license plate and validation sticker shall be issued  
80 based on the applicant's appropriate renewal period. The  
81 registration period is 12 months, the extended registration  
82 period is 24 months, and all expirations occur based on the  
83 applicant's appropriate registration period. A vehicle with an  
84 apportioned registration shall be issued an annual license plate  
85 and a cab card that denote the declared gross vehicle weight for  
86 each apportioned jurisdiction in which the vehicle is authorized  
87 to operate.

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88 (c) Registration license plates equipped with validation  
89 stickers subject to the registration period are valid for not  
90 more than 12 months and expire at midnight on the last day of  
91 the registration period. A registration license plate equipped  
92 with a validation sticker subject to the extended registration  
93 period is valid for not more than 24 months and expires at  
94 midnight on the last day of the extended registration period.  
95 For each registration period after the one in which the metal  
96 registration license plate is issued, and until the license  
97 plate is required to be replaced, a validation sticker showing  
98 the month and year of expiration shall be issued upon payment of  
99 the proper license tax amount and fees and is valid for not more  
100 than 12 months. For each extended registration period occurring  
101 after the one in which the metal registration license plate is  
102 issued and until the license plate is required to be replaced, a  
103 validation sticker showing the year of expiration shall be  
104 issued upon payment of the proper license tax amount and fees  
105 and is valid for not more than 24 months. When license plates  
106 equipped with validation stickers are issued in any month other  
107 than the owner's birth month or the designated registration  
108 period for any other motor vehicle, the effective date shall  
109 reflect the birth month or month and the year of renewal.  
110 However, when a license plate or validation sticker is issued  
111 for a period of less than 12 months, the applicant shall pay the  
112 appropriate amount of license tax and the applicable fee under  
113 s. 320.14 in addition to all other fees. Validation stickers  
114 issued for vehicles taxed under s. 320.08(6)(a), for any company  
115 that owns 250 vehicles or more, or for semitrailers taxed under  
116 the provisions of s. 320.08(5)(a), for any company that owns 50

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117 vehicles or more, may be placed on any vehicle in the fleet so  
118 long as the vehicle receiving the validation sticker has the  
119 same owner's name and address as the vehicle to which the  
120 validation sticker was originally assigned.

121 (2) The department shall provide the several tax collectors  
122 and license plate agents with the necessary number of validation  
123 stickers.

124 (3)(a) Registration license plates must be made of metal  
125 specially treated with a retroreflection material, as specified  
126 by the department. The registration license plate is designed to  
127 increase nighttime visibility and legibility and must be at  
128 least 6 inches wide and not less than 12 inches in length,  
129 unless a plate with reduced dimensions is deemed necessary by  
130 the department to accommodate motorcycles, mopeds, or similar  
131 smaller vehicles. Validation stickers must also be treated with  
132 a retroreflection material, must be of such size as specified by  
133 the department, and must adhere to the license plate. The  
134 registration license plate must be imprinted with a combination  
135 of bold letters and numerals or numerals, not to exceed seven  
136 digits, to identify the registration license plate number. The  
137 license plate must be imprinted with the word "Florida" at the  
138 top and the name of the county in which it is sold, the state  
139 motto, or the words "Sunshine State" at the bottom. Apportioned  
140 license plates must have the word "Apportioned" at the bottom  
141 and license plates issued for vehicles taxed under s.  
142 320.08(3)(d), (4)(m) or (n), (5)(b) or (c), or (14) must have  
143 the word "Restricted" at the bottom. License plates issued for  
144 vehicles taxed under s. 320.08(12) must be imprinted with the  
145 word "Florida" at the top and the word "Dealer" at the bottom.

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146 Manufacturer license plates issued for vehicles taxed under s.  
147 320.08(12) must be imprinted with the word "Florida" at the top  
148 and the word "Manufacturer" at the bottom. License plates issued  
149 for vehicles taxed under s. 320.08(5)(d) or (e) must be  
150 imprinted with the word "Wrecker" at the bottom. Any county may,  
151 upon majority vote of the county commission, elect to have the  
152 county name removed from the license plates sold in that county.  
153 The state motto or the words "Sunshine State" shall be printed  
154 in lieu thereof. A license plate issued for a vehicle taxed  
155 under s. 320.08(6) may not be assigned a registration license  
156 number, or be issued with any other distinctive character or  
157 designation, that distinguishes the motor vehicle as a for-hire  
158 motor vehicle.

159 (b) An additional fee of \$.50 ~~\$1.50~~ shall be collected and  
160 deposited into the Highway Safety Operating Trust Fund on each  
161 motor vehicle registration or motor vehicle renewal registration  
162 issued in this state in order for all license plates and  
163 validation stickers to be fully treated with retroreflection  
164 material. ~~Of that amount, \$1 shall be deposited into the General~~  
165 ~~Revenue Fund and 50 cents shall be deposited into the Highway~~  
166 ~~Safety Operating Trust Fund.~~

167 Section 3. Section 320.0804, Florida Statutes, is amended  
168 to read:

169 320.0804 Surcharge on license tax; transportation trust  
170 fund.—There is hereby levied and imposed on each license tax  
171 imposed under s. 320.08, except those set forth in s.  
172 320.08(11), a surcharge in the amount of \$2 ~~\$4~~, which shall be  
173 collected in the same manner as the license tax and. ~~Of this~~  
174 ~~amount, \$2 shall be deposited into the State Transportation~~

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175 Trust Fund, ~~and \$2 shall be deposited into the General Revenue~~  
176 ~~Fund.~~

177 Section 4. Section 320.08046, Florida Statutes, is amended  
178 to read:

179 320.08046 Surcharge on license tax.—There is levied on each  
180 license tax imposed under s. 320.08, except those set forth in  
181 s. 320.08(11), a surcharge in the amount of \$1 ~~\$5.50~~, which  
182 shall be collected in the same manner as the license tax and ~~—~~  
183 ~~Of the proceeds of each license tax surcharge, \$4.50 shall be~~  
184 ~~deposited into the General Revenue Fund and \$1 shall be~~  
185 deposited into the Grants and Donations Trust Fund in the  
186 Department of Juvenile Justice to fund the juvenile crime  
187 prevention programs and the community juvenile justice  
188 partnership grants program.

189 Section 5. For the purpose of incorporating the amendment  
190 made by this act to section 320.06, Florida Statutes, in a  
191 reference thereto, subsection (4) of section 320.0807, Florida  
192 Statutes, is reenacted to read:

193 320.0807 Special license plates for Governor and federal  
194 and state legislators.—

195 (4) License plates purchased under subsection (1),  
196 subsection (2), or subsection (3) shall be replaced by the  
197 department at no cost, other than the fees required by ss.  
198 320.04 and 320.06(3)(b), when the person to whom the plates have  
199 been issued leaves the elective office with respect to which the  
200 license plates were issued. Within 30 days after leaving office,  
201 the person to whom the license plates have been issued shall  
202 make application to the department for a replacement license  
203 plate. The person may return the prestige license plates to the

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204 department or may retain the plates as souvenirs. Upon receipt  
205 of the replacement license plate, the person may not continue to  
206 display on any vehicle the prestige license plate or plates  
207 issued with respect to his or her former office.

208 Section 6. Subsections (5), (6), (7), (8), and (9) of  
209 section 624.509, Florida Statutes, are amended to read:

210 624.509 Premium tax; rate and computation.-

211 ~~(5)(a)1. There shall be allowed a credit against the net~~  
212 ~~tax imposed by this section equal to 15 percent of the amount~~  
213 ~~paid by an insurer in salaries to employees located or based~~  
214 ~~within this state and who are covered by the provisions of~~  
215 ~~chapter 443.~~

216 ~~2. As an alternative to the credit allowed in subparagraph~~  
217 ~~1., an affiliated group of corporations which includes at least~~  
218 ~~one insurance company writing premiums in Florida may elect to~~  
219 ~~take a credit against the net tax imposed by this section in an~~  
220 ~~amount that may not exceed 15 percent of the salary of the~~  
221 ~~employees of the affiliated group of corporations who perform~~  
222 ~~insurance related activities, are located or based within this~~  
223 ~~state, and are covered by chapter 443. For purposes of this~~  
224 ~~subparagraph, the term "affiliated group of corporations" means~~  
225 ~~two or more corporations that are entirely owned directly or~~  
226 ~~indirectly by a single corporation and that constitute an~~  
227 ~~affiliated group as defined in s. 1504(a) of the Internal~~  
228 ~~Revenue Code. The amount of credit allowed under this~~  
229 ~~subparagraph is limited to the combined Florida salary tax~~  
230 ~~credits allowed for all insurance companies that were members of~~  
231 ~~the affiliated group of corporations for the tax year ending~~  
232 ~~December 31, 2002, divided by the combined Florida taxable~~



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233 ~~premiums written by all insurance companies that were members of~~  
234 ~~the affiliated group of corporations for the tax year ending~~  
235 ~~December 31, 2002, multiplied by the combined Florida taxable~~  
236 ~~premiums of the affiliated group of corporations for the current~~  
237 ~~year. An affiliated group of corporations electing this~~  
238 ~~alternative calculation method must make such election on or~~  
239 ~~before August 1, 2005. The election of this alternative~~  
240 ~~calculation method is irrevocable and binding upon successors~~  
241 ~~and assigns of the affiliated group of corporations electing~~  
242 ~~this alternative. However, if a member of an affiliated group of~~  
243 ~~corporations acquires or merges with another insurance company~~  
244 ~~after the date of the irrevocable election, the acquired or~~  
245 ~~merged company is not entitled to the affiliated group election~~  
246 ~~and shall only be entitled to calculate the tax credit under~~  
247 ~~subparagraph 1.~~

248  
249 ~~In no event shall the salary paid to an employee by an~~  
250 ~~affiliated group of corporations be claimed as a credit by more~~  
251 ~~than one insurer or be counted more than once in an insurer's~~  
252 ~~calculation of the credit as described in subparagraph 1. or~~  
253 ~~subparagraph 2. Only the portion of an employee's salary paid~~  
254 ~~for the performance of insurance related activities may be~~  
255 ~~included in the calculation of the premium tax credit in this~~  
256 ~~subsection.~~

257 ~~(b) For purposes of this subsection:~~

258 ~~1. The term "salaries" does not include amounts paid as~~  
259 ~~commissions.~~

260 ~~2. The term "employees" does not include independent~~  
261 ~~contractors or any person whose duties require that the person~~

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262 ~~hold a valid license under the Florida Insurance Code, except~~  
263 ~~adjusters, managing general agents, and service representatives,~~  
264 ~~as defined in s. 626.015.~~

265 ~~3. The term "net tax" means the tax imposed by this section~~  
266 ~~after applying the calculations and credits set forth in~~  
267 ~~subsection (4).~~

268 ~~4. An affiliated group of corporations that created a~~  
269 ~~service company within its affiliated group on July 30, 2002,~~  
270 ~~shall allocate the salary of each service company employee~~  
271 ~~covered by contracts with affiliated group members to the~~  
272 ~~companies for which the employees perform services. The salary~~  
273 ~~allocation is based on the amount of time during the tax year~~  
274 ~~that the individual employee spends performing services or~~  
275 ~~otherwise working for each company over the total amount of time~~  
276 ~~the employee spends performing services or otherwise working for~~  
277 ~~all companies. The total amount of salary allocated to an~~  
278 ~~insurance company within the affiliated group shall be included~~  
279 ~~as that insurer's employee salaries for purposes of this~~  
280 ~~section.~~

281 ~~a. Except as provided in subparagraph (a)2., the term~~  
282 ~~"affiliated group of corporations" means two or more~~  
283 ~~corporations that are entirely owned by a single corporation and~~  
284 ~~that constitute an affiliated group of corporations as defined~~  
285 ~~in s. 1504(a) of the Internal Revenue Code.~~

286 ~~b. The term "service company" means a separate corporation~~  
287 ~~within the affiliated group of corporations whose employees~~  
288 ~~provide services to affiliated group members and which are~~  
289 ~~treated as service company employees for reemployment assistance~~  
290 ~~or unemployment compensation and common law purposes. The~~

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291 ~~holding company of an affiliated group may not qualify as a~~  
292 ~~service company. An insurance company may not qualify as a~~  
293 ~~service company.~~

294 ~~e. If an insurance company fails to substantiate, whether~~  
295 ~~by means of adequate records or otherwise, its eligibility to~~  
296 ~~claim the service company exception under this section, or its~~  
297 ~~salary allocation under this section, no credit shall be~~  
298 ~~allowed.~~

299 ~~5. A service company that is a subsidiary of a mutual~~  
300 ~~insurance holding company, which mutual insurance holding~~  
301 ~~company was in existence on or before January 1, 2000, shall~~  
302 ~~allocate the salary of each service company employee covered by~~  
303 ~~contracts with members of the mutual insurance holding company~~  
304 ~~system to the companies for which the employees perform~~  
305 ~~services. The salary allocation is based on the ratio of the~~  
306 ~~amount of time during the tax year which the individual employee~~  
307 ~~spends performing services or otherwise working for each company~~  
308 ~~to the total amount of time the employee spends performing~~  
309 ~~services or otherwise working for all companies. The total~~  
310 ~~amount of salary allocated to an insurance company within the~~  
311 ~~mutual insurance holding company system shall be included as~~  
312 ~~that insurer's employee salaries for purposes of this section.~~  
313 ~~However, this subparagraph does not apply for any tax year~~  
314 ~~unless funds sufficient to offset the anticipated salary credits~~  
315 ~~have been appropriated to the General Revenue Fund prior to the~~  
316 ~~due date of the final return for that year.~~

317 ~~a. The term "mutual insurance holding company system" means~~  
318 ~~two or more corporations that are subsidiaries of a mutual~~  
319 ~~insurance holding company and in compliance with part IV of~~

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320 ~~chapter 628.~~

321 ~~b. The term "service company" means a separate corporation~~  
322 ~~within the mutual insurance holding company system whose~~  
323 ~~employees provide services to other members of the mutual~~  
324 ~~insurance holding company system and are treated as service~~  
325 ~~company employees for reemployment assistance or unemployment~~  
326 ~~compensation and common law purposes. The mutual insurance~~  
327 ~~holding company may not qualify as a service company.~~

328 ~~e. If an insurance company fails to substantiate, whether~~  
329 ~~by means of adequate records or otherwise, its eligibility to~~  
330 ~~claim the service company exception under this section, or its~~  
331 ~~salary allocation under this section, no credit shall be~~  
332 ~~allowed.~~

333 ~~(c) The department may adopt rules pursuant to ss.~~  
334 ~~120.536(1) and 120.54 to administer this subsection.~~

335 (5)~~(6)(a)~~ The total of the credit granted for the taxes  
336 paid by the insurer under chapter 220 and the credit granted by  
337 subsection ~~(5)~~ may not exceed 65 percent of the tax due under  
338 subsection (1) after deducting therefrom the taxes paid by the  
339 insurer under ss. 175.101 and 185.08 and any assessments  
340 pursuant to s. 440.51.

341 ~~(b) To the extent that any credits granted by subsection~~  
342 ~~(5) remain as a result of the limitation set forth in paragraph~~  
343 ~~(a), such excess credits related to salaries and wages of~~  
344 ~~employees whose place of employment is located within an~~  
345 ~~enterprise zone created pursuant to chapter 290 may be~~  
346 ~~transferred, in an aggregate amount not to exceed 25 percent of~~  
347 ~~such excess salary credits, to any insurer that is a member of~~  
348 ~~an affiliated group of corporations, as defined in sub-~~

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349 ~~subparagraph (5)(b)4.a., that includes the original insurer~~  
 350 ~~qualifying for the credits under subsection (5). The amount of~~  
 351 ~~such excess credits to be transferred shall be calculated by~~  
 352 ~~multiplying the amount of such excess credits by a fraction, the~~  
 353 ~~numerator of which is the sum of the salaries qualifying for the~~  
 354 ~~credit allowed by subsection (5) of employees whose place of~~  
 355 ~~employment is located in an enterprise zone and the denominator~~  
 356 ~~of which is the sum of the salaries qualifying for the credit~~  
 357 ~~allowed by subsection (5). Any such transferred credits shall be~~  
 358 ~~subject to the same provisions and limitations set forth within~~  
 359 ~~part IV of this chapter. The provisions of this paragraph do not~~  
 360 ~~apply to an affiliated group of corporations that participate in~~  
 361 ~~a common paymaster arrangement as defined in s. 443.1216.~~

362 (6)~~(7)~~ Credits and deductions against the tax imposed by  
 363 this section shall be taken in the following order: deductions  
 364 for assessments made pursuant to s. 440.51; credits for taxes  
 365 paid under ss. 175.101 and 185.08; and credits for income taxes  
 366 paid under chapter 220 ~~and the credit allowed under subsection~~  
 367 ~~(5)~~, as these credits are limited by subsection (5) ~~(6)~~; all  
 368 other available credits and deductions.

369 (7)~~(8)~~ From and after July 1, 1980, the premium tax  
 370 authorized by this section shall not be imposed upon receipts of  
 371 annuity premiums or considerations paid by holders in this state  
 372 if the tax savings derived are credited to the annuity holders.  
 373 Upon request by the Department of Revenue, any insurer availing  
 374 itself of this provision shall submit to the department evidence  
 375 which establishes that the tax savings derived have been  
 376 credited to annuity holders. As used in this subsection, the  
 377 term "holders" shall be deemed to include employers contributing

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378 to an employee's pension, annuity, or profit-sharing plan.

379 (8)~~(9)~~ As used in this section "insurer" includes any  
380 entity subject to the tax imposed by this section.

381 Section 7. Subsection (1) of section 624.5091, Florida  
382 Statutes, is amended to read:

383 624.5091 Retaliatory provision, insurers.—

384 ~~(1)(a)~~ When by or pursuant to the laws of any other state  
385 or foreign country any taxes, licenses, and other fees, in the  
386 aggregate, and any fines, penalties, deposit requirements, or  
387 other material obligations, prohibitions, or restrictions are or  
388 would be imposed upon Florida insurers or upon the agents or  
389 representatives of such insurers, which are in excess of such  
390 taxes, licenses, and other fees, in the aggregate, or which are  
391 in excess of the fines, penalties, deposit requirements, or  
392 other obligations, prohibitions, or restrictions directly  
393 imposed upon similar insurers, or upon the agents or  
394 representatives of such insurers, of such other state or country  
395 under the statutes of this state, so long as such laws of such  
396 other state or country continue in force or are so applied, the  
397 same taxes, licenses, and other fees, in the aggregate, or  
398 fines, penalties, deposit requirements, or other material  
399 obligations, prohibitions, or restrictions of whatever kind  
400 shall be imposed by the Department of Revenue upon the insurers,  
401 or upon the agents or representatives of such insurers, of such  
402 other state or country doing business or seeking to do business  
403 in this state. ~~In determining the taxes to be imposed under this~~  
404 ~~section, 80 percent and a portion of the remaining 20 percent as~~  
405 ~~provided in paragraph (b) of the credit provided by s.~~  
406 ~~624.509(5), as limited by s. 624.509(6) and further determined~~

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407 by ~~s. 624.509(7)~~, shall not be taken into consideration.

408 ~~(b) As used in this subsection, the term "portion of the~~  
409 ~~remaining 20 percent" shall be calculated by multiplying the~~  
410 ~~remaining 20 percent by a fraction, the numerator of which is~~  
411 ~~the sum of the salaries qualifying for the credit allowed by s.~~  
412 ~~624.509(5) of employees whose place of employment is located in~~  
413 ~~an enterprise zone created pursuant to chapter 290 and the~~  
414 ~~denominator of which is the sum of the salaries qualifying for~~  
415 ~~the credit allowed by s. 624.509(5).~~

416 Section 8. Subsection (1) of section 624.51055, Florida  
417 Statutes, is amended to read:

418 624.51055 Credit for contributions to eligible nonprofit  
419 scholarship-funding organizations.—

420 (1) There is allowed a credit of 100 percent of an eligible  
421 contribution made to an eligible nonprofit scholarship-funding  
422 organization under s. 1002.395 against any tax due for a taxable  
423 year under s. 624.509(1) after deducting from such tax  
424 deductions for assessments made pursuant to s. 440.51; credits  
425 for taxes paid under ss. 175.101 and 185.08; and credits for  
426 income taxes paid under chapter 220; ~~and the credit allowed~~  
427 ~~under s. 624.509(5)~~, as ~~such credit is limited by s. 624.509(6)~~  
428 s. 624.509(5). An insurer claiming a credit against premium tax  
429 liability under this section shall not be required to pay any  
430 additional retaliatory tax levied pursuant to s. 624.5091 as a  
431 result of claiming such credit. Section 624.5091 does not limit  
432 such credit in any manner.

433 Section 9. Sections 1 through 5 of this act shall take  
434 effect on September 1, 2013, and sections 6 through 8 shall take  
435 effect upon becoming a law and apply to the 2013 insurance

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436 premium tax year.