

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	—	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	—	

1 Committee/Subcommittee hearing bill: Local & Federal Affairs
 2 Committee

3 Representative Ingoglia offered the following:

4
 5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. Paragraph (c) of subsection (1), paragraph (a)
 8 of subsection (2), paragraph (a) of subsection (3), subsections
 9 (4) and (5), paragraph (a) of subsection (6), paragraph (a) of
 10 subsection (7), and paragraph (b) of subsection (8) of section
 11 212.055, Florida Statutes, are amended, and subsection (9) is
 12 added to that section, to read:

13 212.055 Discretionary sales surtaxes; legislative intent;
 14 authorization and use of proceeds.—It is the legislative intent
 15 that any authorization for imposition of a discretionary sales
 16 surtax shall be published in the Florida Statutes as a
 17 subsection of this section, irrespective of the duration of the

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18 levy. Each enactment shall specify the types of counties
19 authorized to levy; the rate or rates which may be imposed; the
20 maximum length of time the surtax may be imposed, if any; the
21 procedure which must be followed to secure voter approval, if
22 required; the purpose for which the proceeds may be expended;
23 and such other requirements as the Legislature may provide.
24 Taxable transactions and administrative procedures shall be as
25 provided in s. 212.054.

26 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
27 SURTAX.—

28 (c) The proposal to adopt a discretionary sales surtax as
29 provided in this subsection and to create a trust fund within
30 the county accounts shall be placed on the ballot in accordance
31 with law and must be approved in a referendum as set forth in
32 subsection (9) ~~at a time to be set at the discretion of the~~
33 ~~governing body.~~

34 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

35 (a)1. The governing authority in each county may levy a
36 discretionary sales surtax of 0.5 percent or 1 percent. The levy
37 of the surtax shall be pursuant to ordinance enacted by a
38 majority of the members of the county governing authority and
39 approved by ~~a majority of~~ the electors of the county, as set
40 forth in subsection (9), voting in a referendum on the surtax.
41 If the governing bodies of the municipalities representing a
42 majority of the county's population adopt uniform resolutions
43 establishing the rate of the surtax and calling for a referendum

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44 on the surtax, the levy of the surtax shall be placed on the
45 ballot and shall take effect if approved by ~~a majority of~~ the
46 electors of the county, as set forth in subsection (9), voting
47 in the referendum on the surtax.

48 2. If the surtax was levied pursuant to a referendum held
49 before July 1, 1993, the surtax may not be levied beyond the
50 time established in the ordinance, or, if the ordinance did not
51 limit the period of the levy, the surtax may not be levied for
52 more than 15 years. The levy of such surtax may be extended only
53 by approval of ~~a majority of~~ the electors of the county, as set
54 forth in subsection (9), voting in a referendum on the surtax.

55 (3) SMALL COUNTY SURTAX.—

56 (a) The governing authority in each county that has a
57 population of 50,000 or fewer ~~less~~ on April 1, 1992, may levy a
58 discretionary sales surtax of 0.5 percent or 1 percent. The levy
59 of the surtax shall be pursuant to ordinance enacted by an
60 extraordinary vote of the members of the county governing
61 authority if the surtax revenues are expended for operating
62 purposes. If the surtax revenues are expended for the purpose of
63 servicing bond indebtedness, the surtax shall be approved by ~~a~~
64 ~~majority of~~ the electors of the county, as set forth in
65 subsection (9), voting in a referendum on the surtax.

66 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

67 (a)1. The governing body in each county the government of
68 which is not consolidated with that of one or more
69 municipalities, which has a population of at least 800,000

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70 residents and is not authorized to levy a surtax under
71 subsection (5), may levy, pursuant to an ordinance either
72 approved by an extraordinary vote of the governing body or
73 conditioned to take effect only upon approval by ~~a majority vote~~
74 ~~of~~ the electors of the county, as set forth in subsection (9),
75 voting in a referendum, a discretionary sales surtax at a rate
76 that may not exceed 0.5 percent.

77 2. If the ordinance is conditioned on a referendum, a
78 statement that includes a brief and general description of the
79 purposes to be funded by the surtax and that conforms to the
80 requirements of s. 101.161 shall be placed on the ballot by the
81 governing body of the county. The following questions shall be
82 placed on the ballot:

83 FOR THE. . . .CENTS TAX

84 AGAINST THE. . . .CENTS TAX

85 3. The ordinance adopted by the governing body providing
86 for the imposition of the surtax shall set forth a plan for
87 providing health care services to qualified residents, as
88 defined in subparagraph 4. Such plan and subsequent amendments
89 to it shall fund a broad range of health care services for both
90 indigent persons and the medically poor, including, but not
91 limited to, primary care and preventive care as well as hospital
92 care. The plan must also address the services to be provided by
93 the Level I trauma center. It shall emphasize a continuity of
94 care in the most cost-effective setting, taking into

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95 consideration both a high quality of care and geographic access.
96 Where consistent with these objectives, it shall include,
97 without limitation, services rendered by physicians, clinics,
98 community hospitals, mental health centers, and alternative
99 delivery sites, as well as at least one regional referral
100 hospital where appropriate. It shall provide that agreements
101 negotiated between the county and providers, including hospitals
102 with a Level I trauma center, will include reimbursement
103 methodologies that take into account the cost of services
104 rendered to eligible patients, recognize hospitals that render a
105 disproportionate share of indigent care, provide other
106 incentives to promote the delivery of charity care, promote the
107 advancement of technology in medical services, recognize the
108 level of responsiveness to medical needs in trauma cases, and
109 require cost containment including, but not limited to, case
110 management. It must also provide that any hospitals that are
111 owned and operated by government entities on May 21, 1991, must,
112 as a condition of receiving funds under this subsection, afford
113 public access equal to that provided under s. 286.011 as to
114 meetings of the governing board, the subject of which is
115 budgeting resources for the rendition of charity care as that
116 term is defined in the Florida Hospital Uniform Reporting System
117 (FHURS) manual referenced in s. 408.07. The plan shall also
118 include innovative health care programs that provide cost-
119 effective alternatives to traditional methods of service
120 delivery and funding.

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121 4. For the purpose of this paragraph, the term "qualified
122 resident" means residents of the authorizing county who are:

123 a. Qualified as indigent persons as certified by the
124 authorizing county;

125 b. Certified by the authorizing county as meeting the
126 definition of the medically poor, defined as persons having
127 insufficient income, resources, and assets to provide the needed
128 medical care without using resources required to meet basic
129 needs for shelter, food, clothing, and personal expenses; or not
130 being eligible for any other state or federal program, or having
131 medical needs that are not covered by any such program; or
132 having insufficient third-party insurance coverage. In all
133 cases, the authorizing county is intended to serve as the payor
134 of last resort; or

135 c. Participating in innovative, cost-effective programs
136 approved by the authorizing county.

137 5. Moneys collected pursuant to this paragraph remain the
138 property of the state and shall be distributed by the Department
139 of Revenue on a regular and periodic basis to the clerk of the
140 circuit court as ex officio custodian of the funds of the
141 authorizing county. The clerk of the circuit court shall:

142 a. Maintain the moneys in an indigent health care trust
143 fund;

144 b. Invest any funds held on deposit in the trust fund
145 pursuant to general law;

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146 c. Disburse the funds, including any interest earned, to
147 any provider of health care services, as provided in
148 subparagraphs 3. and 4., upon directive from the authorizing
149 county. However, if a county has a population of at least
150 800,000 residents and has levied the surtax authorized in this
151 paragraph, notwithstanding any directive from the authorizing
152 county, on October 1 of each calendar year, the clerk of the
153 court shall issue a check in the amount of \$6.5 million to a
154 hospital in its jurisdiction that has a Level I trauma center or
155 shall issue a check in the amount of \$3.5 million to a hospital
156 in its jurisdiction that has a Level I trauma center if that
157 county enacts and implements a hospital lien law in accordance
158 with chapter 98-499, Laws of Florida. The issuance of the checks
159 on October 1 of each year is provided in recognition of the
160 Level I trauma center status and shall be in addition to the
161 base contract amount received during fiscal year 1999-2000 and
162 any additional amount negotiated to the base contract. If the
163 hospital receiving funds for its Level I trauma center status
164 requests such funds to be used to generate federal matching
165 funds under Medicaid, the clerk of the court shall instead issue
166 a check to the Agency for Health Care Administration to
167 accomplish that purpose to the extent that it is allowed through
168 the General Appropriations Act; and

169 d. Prepare on a biennial basis an audit of the trust fund
170 specified in sub-subparagraph a. Commencing February 1, 2004,

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171 such audit shall be delivered to the governing body and to the
172 chair of the legislative delegation of each authorizing county.

173 6. Notwithstanding any other provision of this section, a
174 county shall not levy local option sales surtaxes authorized in
175 this paragraph and subsections (2) and (3) in excess of a
176 combined rate of 1 percent.

177 (b) Notwithstanding any other provision of this section,
178 the governing body in each county the government of which is not
179 consolidated with that of one or more municipalities and which
180 has a population of fewer ~~less~~ than 800,000 residents, may levy,
181 by ordinance subject to approval by ~~a majority of~~ the electors
182 of the county, as set forth in subsection (9), voting in a
183 referendum, a discretionary sales surtax at a rate that may not
184 exceed 0.25 percent for the sole purpose of funding trauma
185 services provided by a trauma center licensed pursuant to
186 chapter 395.

187 1. A statement that includes a brief and general
188 description of the purposes to be funded by the surtax and that
189 conforms to the requirements of s. 101.161 shall be placed on
190 the ballot by the governing body of the county. The following
191 shall be placed on the ballot:

192 FOR THE. . . .CENTS TAX
193 AGAINST THE. . . .CENTS TAX

194 2. The ordinance adopted by the governing body of the
195 county providing for the imposition of the surtax shall set

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196 forth a plan for providing trauma services to trauma victims
197 presenting in the trauma service area in which such county is
198 located.

199 3. Moneys collected pursuant to this paragraph remain the
200 property of the state and shall be distributed by the Department
201 of Revenue on a regular and periodic basis to the clerk of the
202 circuit court as ex officio custodian of the funds of the
203 authorizing county. The clerk of the circuit court shall:

204 a. Maintain the moneys in a trauma services trust fund.

205 b. Invest any funds held on deposit in the trust fund
206 pursuant to general law.

207 c. Disburse the funds, including any interest earned on
208 such funds, to the trauma center in its trauma service area, as
209 provided in the plan set forth pursuant to subparagraph 2., upon
210 directive from the authorizing county. If the trauma center
211 receiving funds requests such funds be used to generate federal
212 matching funds under Medicaid, the custodian of the funds shall
213 instead issue a check to the Agency for Health Care
214 Administration to accomplish that purpose to the extent that the
215 agency is allowed through the General Appropriations Act.

216 d. Prepare on a biennial basis an audit of the trauma
217 services trust fund specified in sub-subparagraph a., to be
218 delivered to the authorizing county.

219 4. A discretionary sales surtax imposed pursuant to this
220 paragraph shall expire 4 years after the effective date of the
221 surtax, unless reenacted by ordinance subject to approval by a

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222 ~~majority of the electors of the county, as set forth in~~
223 ~~subsection (9), voting in a subsequent referendum.~~

224 5. Notwithstanding any other provision of this section, a
225 county shall not levy local option sales surtaxes authorized in
226 this paragraph and subsections (2) and (3) in excess of a
227 combined rate of 1 percent.

228 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined
229 in s. 125.011(1) may levy the surtax authorized in this
230 subsection pursuant to an ordinance either approved by
231 extraordinary vote of the county commission or conditioned to
232 take effect only upon approval by ~~a majority vote of the~~
233 ~~electors of the county, as set forth in subsection (9), voting~~
234 ~~in a referendum. In a county as defined in s. 125.011(1), for~~
235 ~~the purposes of this subsection, "county public general~~
236 ~~hospital" means a general hospital as defined in s. 395.002~~
237 ~~which is owned, operated, maintained, or governed by the county~~
238 ~~or its agency, authority, or public health trust.~~

239 (a) The rate shall be 0.5 percent.

240 (b) If the ordinance is conditioned on a referendum, the
241 proposal to adopt the county public hospital surtax shall be
242 placed on the ballot in accordance with subsection (9) ~~law at a~~
243 ~~time to be set at the discretion of the governing body.~~ The
244 referendum question on the ballot shall include a brief general
245 description of the health care services to be funded by the
246 surtax.

247 (c) Proceeds from the surtax shall be:

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248 1. Deposited by the county in a special fund, set aside
249 from other county funds, to be used only for the operation,
250 maintenance, and administration of the county public general
251 hospital; and

252 2. Remitted promptly by the county to the agency,
253 authority, or public health trust created by law which
254 administers or operates the county public general hospital.

255 (d) Except as provided in subparagraphs 1. and 2., the
256 county must continue to contribute each year an amount equal to
257 at least 80 percent of that percentage of the total county
258 budget appropriated for the operation, administration, and
259 maintenance of the county public general hospital from the
260 county's general revenues in the fiscal year of the county
261 ending September 30, 1991:

262 1. Twenty-five percent of such amount must be remitted to
263 a governing board, agency, or authority that is wholly
264 independent from the public health trust, agency, or authority
265 responsible for the county public general hospital, to be used
266 solely for the purpose of funding the plan for indigent health
267 care services provided for in paragraph (e);

268 2. However, in the first year of the plan, a total of \$10
269 million shall be remitted to such governing board, agency, or
270 authority, to be used solely for the purpose of funding the plan
271 for indigent health care services provided for in paragraph (e),
272 and in the second year of the plan, a total of \$15 million shall
273 be so remitted and used.

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274 (e) A governing board, agency, or authority shall be
275 chartered by the county commission upon this act becoming law.
276 The governing board, agency, or authority shall adopt and
277 implement a health care plan for indigent health care services.
278 The governing board, agency, or authority shall consist of no
279 more than seven and no fewer than five members appointed by the
280 county commission. The members of the governing board, agency,
281 or authority shall be at least 18 years of age and residents of
282 the county. No member may be employed by or affiliated with a
283 health care provider or the public health trust, agency, or
284 authority responsible for the county public general hospital.
285 The following community organizations shall each appoint a
286 representative to a nominating committee: the South Florida
287 Hospital and Healthcare Association, the Miami-Dade County
288 Public Health Trust, the Dade County Medical Association, the
289 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
290 County. This committee shall nominate between 10 and 14 county
291 citizens for the governing board, agency, or authority. The
292 slate shall be presented to the county commission and the county
293 commission shall confirm the top five to seven nominees,
294 depending on the size of the governing board. Until such time as
295 the governing board, agency, or authority is created, the funds
296 provided for in subparagraph (d)2. shall be placed in a
297 restricted account set aside from other county funds and not
298 disbursed by the county for any other purpose.

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299 1. The plan shall divide the county into a minimum of four
300 and maximum of six service areas, with no more than one
301 participant hospital per service area. The county public general
302 hospital shall be designated as the provider for one of the
303 service areas. Services shall be provided through participants'
304 primary acute care facilities.

305 2. The plan and subsequent amendments to it shall fund a
306 defined range of health care services for both indigent persons
307 and the medically poor, including primary care, preventive care,
308 hospital emergency room care, and hospital care necessary to
309 stabilize the patient. For the purposes of this section,
310 "stabilization" means stabilization as defined in s.
311 397.311(41). Where consistent with these objectives, the plan
312 may include services rendered by physicians, clinics, community
313 hospitals, and alternative delivery sites, as well as at least
314 one regional referral hospital per service area. The plan shall
315 provide that agreements negotiated between the governing board,
316 agency, or authority and providers shall recognize hospitals
317 that render a disproportionate share of indigent care, provide
318 other incentives to promote the delivery of charity care to draw
319 down federal funds where appropriate, and require cost
320 containment, including, but not limited to, case management.
321 From the funds specified in subparagraphs (d)1. and 2. for
322 indigent health care services, service providers shall receive
323 reimbursement at a Medicaid rate to be determined by the
324 governing board, agency, or authority created pursuant to this

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325 paragraph for the initial emergency room visit, and a per-member
326 per-month fee or capitation for those members enrolled in their
327 service area, as compensation for the services rendered
328 following the initial emergency visit. Except for provisions of
329 emergency services, upon determination of eligibility,
330 enrollment shall be deemed to have occurred at the time services
331 were rendered. The provisions for specific reimbursement of
332 emergency services shall be repealed on July 1, 2001, unless
333 otherwise reenacted by the Legislature. The capitation amount or
334 rate shall be determined prior to program implementation by an
335 independent actuarial consultant. In no event shall such
336 reimbursement rates exceed the Medicaid rate. The plan must also
337 provide that any hospitals owned and operated by government
338 entities on or after the effective date of this act must, as a
339 condition of receiving funds under this subsection, afford
340 public access equal to that provided under s. 286.011 as to any
341 meeting of the governing board, agency, or authority the subject
342 of which is budgeting resources for the retention of charity
343 care, as that term is defined in the rules of the Agency for
344 Health Care Administration. The plan shall also include
345 innovative health care programs that provide cost-effective
346 alternatives to traditional methods of service and delivery
347 funding.

348 3. The plan's benefits shall be made available to all
349 county residents currently eligible to receive health care

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350 services as indigents or medically poor as defined in paragraph
351 (4) (d).

352 4. Eligible residents who participate in the health care
353 plan shall receive coverage for a period of 12 months or the
354 period extending from the time of enrollment to the end of the
355 current fiscal year, per enrollment period, whichever is less.

356 5. At the end of each fiscal year, the governing board,
357 agency, or authority shall prepare an audit that reviews the
358 budget of the plan, delivery of services, and quality of
359 services, and makes recommendations to increase the plan's
360 efficiency. The audit shall take into account participant
361 hospital satisfaction with the plan and assess the amount of
362 poststabilization patient transfers requested, and accepted or
363 denied, by the county public general hospital.

364 (f) Notwithstanding any other provision of this section, a
365 county may not levy local option sales surtaxes authorized in
366 this subsection and subsections (2) and (3) in excess of a
367 combined rate of 1 percent.

368 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

369 (a) The school board in each county may levy, pursuant to
370 resolution conditioned to take effect only upon approval by a
371 ~~majority vote of the electors of the county,~~ as set forth in
372 subsection (9), voting in a referendum, a discretionary sales
373 surtax at a rate that may not exceed 0.5 percent.

374 (7) VOTER-APPROVED INDIGENT CARE SURTAX.—

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375 (a)1. The governing body in each county that has a
376 population of fewer than 800,000 residents may levy an indigent
377 care surtax pursuant to an ordinance conditioned to take effect
378 only upon approval by ~~a majority vote~~ of the electors of the
379 county, as set forth in subsection (9), voting in a referendum.
380 The surtax may be levied at a rate not to exceed 0.5 percent,
381 except that if a publicly supported medical school is located in
382 the county, the rate shall not exceed 1 percent.

383 2. Notwithstanding subparagraph 1., the governing body of
384 any county that has a population of fewer than 50,000 residents
385 may levy an indigent care surtax pursuant to an ordinance
386 conditioned to take effect only upon approval by ~~a majority vote~~
387 ~~of~~ the electors of the county, as set forth in subsection (9),
388 voting in a referendum. The surtax may be levied at a rate not
389 to exceed 1 percent.

390 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

391 (b) Upon the adoption of the ordinance, the levy of the
392 surtax must be placed on the ballot by the governing authority
393 of the county enacting the ordinance. The ordinance will take
394 effect if approved by ~~a majority~~ of the electors of the county,
395 as set forth in subsection (9), voting in a referendum held for
396 such purpose. The referendum shall be placed on the ballot of a
397 regularly scheduled election. The ballot for the referendum must
398 conform to the requirements of s. 101.161.

399 (9) DATES FOR REFERENDA; VOTER APPROVAL THRESHOLDS.—A
400 referendum to adopt or amend a local government discretionary

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401 sales surtax under this section may not be held during a special
402 election. A referendum under this section held at a presidential
403 preference primary election or at a primary election as defined
404 by s. 97.021 shall require the approval of at least 60 percent
405 of the voters voting on the ballot question for passage. A
406 referendum under this section held at a general election as
407 defined by s. 97.021 requires the approval of a majority of the
408 voters voting on the ballot question for passage.

409 Section 2. This act shall take effect July 1, 2017.

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411 -----

412 **T I T L E A M E N D M E N T**

413 Remove everything before the enacting clause and insert:
414 An act relating to local tax referenda; amending s.
415 212.055, F.S.; specifying the times when local government
416 discretionary sales surtax referenda may be held; requiring
417 the approval of a specified percentage of electors voting
418 in a referendum election to adopt or amend a local
419 government discretionary sales surtax; providing an
420 effective date.