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2 An act relating to taxation; amending s.
3 197.182, F.S.; providing that amounts paid by a
4 taxpayer in error because of an error in the
5 tax notice must be refunded by the tax
6 collector or applied to taxes actually due;
7 amending s. 120.80, F.S.; providing for the
8 award of reasonable attorney's fees and costs
9 of an appeal to a prevailing appellant on an
10 appeal of an assessment imposed or refund
11 denied under chapter 212, F.S., under specified
12 circumstances; amending s. 213.21, F.S.;
13 providing conditions under which a taxpayer's
14 liability may be compromised when the taxpayer
15 establishes reasonable reliance on written
16 advice issued by the department; providing
17 application; amending s. 199.185, F.S.;
18 providing an exemption from the tax on
19 government leaseholds; amending ss. 125.0104,
20 212.0305, F.S.; authorizing the expiration of
21 bonds issued by a county to finance a publicly
22 owned and operated convention center, sports
23 stadium, sports arena, coliseum, or auditorium,
24 or a museum that is publicly owned and operated
25 or owned and operated by a not-for-profit
26 organization, upon the expiration of any
27 agreement by the county for the operation or
28 maintenance, or both, of the facility; allowing
29 a county to extend a tourist development tax
30 ordinance for the purpose of operating,
31 maintaining, repairing, or renewing and

1 replacing such a facility; providing that a
2 county that elects to assume responsibility for
3 audit and enforcement with respect to the local
4 option tourist development tax, area of
5 critical state concern tourist impact tax, or
6 convention development taxes may use certified
7 public accountants in administering its duties;
8 providing for application of confidentiality
9 and penalty provisions to such agents; amending
10 s. 213.053, F.S.; providing for information
11 sharing; expanding the authorized use of the
12 indigent care surtax to include trauma centers;
13 renaming the surtax; requiring the plan set out
14 in the ordinance to include additional
15 provisions concerning Level I trauma centers;
16 providing requirements for annual disbursements
17 to hospitals on October 1 to be in recognition
18 of the Level I trauma center status and to be
19 in addition to a base contract amount, plus any
20 negotiated additions to indigent care funding;
21 authorizing funds received to be used to
22 generate federal matching funds under certain
23 conditions and authorizing payment by the clerk
24 of the court; authorizing the School Board of
25 Sarasota County to levy additional millage for
26 one year to support the cost of converting to
27 charter district status; requiring a
28 referendum; amending s. 212.055, F.S.; revising
29 provisions that require the counties authorized
30 to levy the surtax to annually appropriate a
31 specified minimum amount for operation,

1 administration, and maintenance of the county
2 public general hospital; providing procedure
3 for disbursement of funds; requiring a
4 governing board, agency, or authority in such
5 counties to adopt and implement a health care
6 plan for indigent health care services;
7 providing for appointment of members of such
8 entity; specifying provisions of the plan;
9 providing for annual audit; providing for
10 compensation to service providers; providing
11 for future review and repeal; amending s.
12 125.0104, F.S.; exempting certain tourist
13 development taxes from provisions providing for
14 tax repeal by referendum; creating s. 192.0105,
15 F.S.; creating the Florida Taxpayer's Bill of
16 Rights for property taxes and assessments,
17 which compiles taxpayer rights as found in the
18 Florida Statutes and rules of the Department of
19 Revenue, including the right to know, the right
20 to due process, the right to redress, and the
21 right to confidentiality; amending s. 212.055,
22 F.S.; authorizing certain counties to levy a
23 voter-approved indigent care discretionary
24 sales surtax; providing for the surtax to be
25 conditioned upon approval by a majority vote of
26 the electors; limiting the rate of the surtax;
27 providing requirements for the ordinance
28 adopted by the governing body of the county
29 which imposes the surtax; providing for
30 proceeds of the surtax to be used to provide
31 health care services to qualified residents;

1 defining "qualified residents"; providing for
2 the administration of proceeds collected
3 pursuant to the surtax; limiting the total
4 amount of certain local option sales surtaxes
5 that may be imposed by a county; providing an
6 effective date.

7

8 Be It Enacted by the Legislature of the State of Florida:

9

10 Section 1. Paragraphs (a) and (b) of subsection (1)
11 and subsection (3) of section 197.182, Florida Statutes, are
12 amended to read:

13 197.182 Department of Revenue to pass upon and order
14 refunds.--

15 (1)(a) Except as provided in paragraph (b), the
16 department shall pass upon and order refunds when payment of
17 taxes assessed on the county tax rolls has been made
18 voluntarily or involuntarily under any of the following
19 circumstances:

- 20 1. When an overpayment has been made.
- 21 2. When a payment has been made when no tax was due.
- 22 3. When a bona fide controversy exists between the tax
23 collector and the taxpayer as to the liability of the taxpayer
24 for the payment of the tax claimed to be due, the taxpayer
25 pays the amount claimed by the tax collector to be due, and it
26 is finally adjudged by a court of competent jurisdiction that
27 the taxpayer was not liable for the payment of the tax or any
28 part thereof.
- 29 4. When a payment has been made in error by a taxpayer
30 to the tax collector, if, within 24 months of the date of the
31 erroneous payment and prior to any transfer of the assessed

1 property to a third party for consideration, the party seeking
2 a refund makes demand for reimbursement of the erroneous
3 payment upon the owner of the property on which the taxes were
4 erroneously paid and reimbursement of the erroneous payment is
5 not received within 45 days after such demand. The demand for
6 reimbursement shall be sent by certified mail, return receipt
7 requested, and a copy thereof shall be sent to the tax
8 collector. If the payment was made in error by the taxpayer
9 because of an error in the tax notice sent to the taxpayer,
10 refund must be made as provided in paragraph (b)2.

11 5. When any payment has been made for tax certificates
12 that are subsequently corrected or are subsequently determined
13 to be void under s. 197.443.

14 (b)1. Those refunds that have been ordered by a court
15 and those refunds that do not result from changes made in the
16 assessed value on a tax roll certified to the tax collector
17 shall be made directly by the tax collector without order from
18 the department and shall be made from undistributed funds
19 without approval of the various taxing authorities.
20 Overpayments in the amount of \$5 or less may be retained by
21 the tax collector unless a written claim for a refund is
22 received from the taxpayer. Overpayments over \$5 resulting
23 from taxpayer error, if determined within the 4-year period of
24 limitation, are to be automatically refunded to the taxpayer.
25 Such refunds do not require approval from the department.

26 2. When a payment has been made in error by a taxpayer
27 to the tax collector because of an error in the tax notice
28 sent to the taxpayer, refund must be made directly by the tax
29 collector and does not require approval from the department.
30 At the request of the taxpayer, the amount paid in error may
31

1 be applied by the tax collector to the taxes for which the
2 taxpayer is actually liable.

3 (3) A refund ordered by the department pursuant to
4 this section shall be made by the tax collector in one
5 aggregate amount composed of all the pro rata shares of the
6 several taxing authorities concerned, except that a partial
7 refund is allowed when one or more of the taxing authorities
8 concerned do not have funds currently available to pay their
9 pro rata shares of the refund and this would cause an
10 unreasonable delay in the total refund. A statement by the
11 tax collector explaining the refund shall accompany the refund
12 payment. When taxes become delinquent as a result of a refund
13 pursuant to subparagraph (1)(a)4. or subparagraph (1)(b)2.,
14 the tax collector shall notify the property owner that the
15 taxes have become delinquent and that a tax certificate will
16 be sold if the taxes are not paid within 30 days after the
17 date of delinquency.

18 Section 2. Paragraph (b) of subsection (14) of section
19 120.80, Florida Statutes, is amended to read:

20 120.80 Exceptions and special requirements;
21 agencies.--

22 (14) DEPARTMENT OF REVENUE.--

23 (b) Taxpayer contest proceedings.--

24 1. In any administrative proceeding brought pursuant
25 to this chapter as authorized by s. 72.011(1), the taxpayer
26 shall be designated the "petitioner" and the Department of
27 Revenue shall be designated the "respondent," except that for
28 actions contesting an assessment or denial of refund under
29 chapter 207, the Department of Highway Safety and Motor
30 Vehicles shall be designated the "respondent," and for actions
31 contesting an assessment or denial of refund under chapters

1 210, 550, 561, 562, 563, 564, and 565, the Department of
2 Business and Professional Regulation shall be designated the
3 "respondent."

4 2. In any such administrative proceeding, the
5 applicable department's burden of proof, except as otherwise
6 specifically provided by general law, shall be limited to a
7 showing that an assessment has been made against the taxpayer
8 and the factual and legal grounds upon which the applicable
9 department made the assessment.

10 3.a. Prior to filing a petition under this chapter,
11 the taxpayer shall pay to the applicable department the amount
12 of taxes, penalties, and accrued interest assessed by that
13 department which are not being contested by the taxpayer.
14 Failure to pay the uncontested amount shall result in the
15 dismissal of the action and imposition of an additional
16 penalty of 25 percent of the amount taxed.

17 b. The requirements of s. 72.011(2) and (3)(a) are
18 jurisdictional for any action under this chapter to contest an
19 assessment or denial of refund by the Department of Revenue,
20 the Department of Highway Safety and Motor Vehicles, or the
21 Department of Business and Professional Regulation.

22 4. Except as provided in s. 220.719, further
23 collection and enforcement of the contested amount of an
24 assessment for nonpayment or underpayment of any tax,
25 interest, or penalty shall be stayed beginning on the date a
26 petition is filed. Upon entry of a final order, an agency may
27 resume collection and enforcement action.

28 5. The prevailing party, in a proceeding under ss.
29 120.569 and 120.57 authorized by s. 72.011(1), may recover all
30 legal costs incurred in such proceeding, including reasonable
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1 attorney's fees, if the losing party fails to raise a
2 justiciable issue of law or fact in its petition or response.

3 6. Upon review pursuant to s. 120.68 of final agency
4 action concerning an assessment of tax, penalty, or interest
5 with respect to a tax imposed under chapter 212, or the denial
6 of a refund of any tax imposed under chapter 212, if the court
7 finds that the Department of Revenue improperly rejected or
8 modified a conclusion of law, the court may award reasonable
9 attorney's fees and reasonable costs of the appeal to the
10 prevailing appellant.

11 Section 3. Subsections (2) and (3) of section 213.21,
12 Florida Statutes, are amended to read:

13 213.21 Informal conferences; compromises.--

14 (2)(a) The executive director of the department or his
15 or her designee is authorized to enter into closing agreements
16 with any taxpayer settling or compromising the taxpayer's
17 liability for any tax, interest, or penalty assessed under any
18 of the chapters specified in s. 72.011(1). Such agreements
19 shall be in writing when the amount of tax, penalty, or
20 interest compromised exceeds \$30,000 or for lesser amounts
21 when the department deems it appropriate or when requested by
22 the taxpayer. When a written closing agreement has been
23 approved by the department and signed by the executive
24 director or his or her designee and the taxpayer, it shall be
25 final and conclusive; and, except upon a showing of fraud or
26 misrepresentation of material fact or except as to adjustments
27 pursuant to ss. 198.16 and 220.23, no additional assessment
28 may be made by the department against the taxpayer for the
29 tax, interest, or penalty specified in the closing agreement
30 for the time period specified in the closing agreement, and
31 the taxpayer shall not be entitled to institute any judicial

1 or administrative proceeding to recover any tax, interest, or
2 penalty paid pursuant to the closing agreement. The
3 department is authorized to delegate to the executive director
4 the authority to approve any such closing agreement resulting
5 in a tax reduction of \$250,000 or less.

6 (b) Notwithstanding the provisions of paragraph (a),
7 for the purpose of facilitating the settlement and
8 distribution of an estate held by a personal representative,
9 the executive director of the department may, on behalf of the
10 state, agree upon the amount of taxes at any time due or to
11 become due from such personal representative under the
12 provisions of chapter 198; and payment in accordance with such
13 agreement shall be full satisfaction of the taxes to which the
14 agreement relates.

15 (c) Notwithstanding paragraph (a), for the purpose of
16 compromising the liability of any taxpayer for tax or interest
17 on the grounds of doubt as to liability based on the
18 taxpayer's reasonable reliance on a written determination
19 issued by the department as described in paragraph (3)(b), the
20 department may compromise the amount of such tax or interest
21 liability resulting from such reasonable reliance.

22 (3)(a) A taxpayer's liability for any tax or interest
23 specified in s. 72.011(1) may be compromised by the department
24 upon the grounds of doubt as to liability for or
25 collectibility of such tax or interest. A taxpayer's liability
26 for penalties under any of the chapters specified in s.
27 72.011(1) may be settled or compromised if it is determined by
28 the department that the noncompliance is due to reasonable
29 cause and not to willful negligence, willful neglect, or
30 fraud. A taxpayer who establishes reasonable reliance on the
31 written advice issued by the department to the taxpayer will

1 be deemed to have shown reasonable cause for the
2 noncompliance.In addition, a taxpayer's liability for
3 penalties under any of the chapters specified in s. 72.011(1)
4 in excess of 25 percent of the tax shall be settled or
5 compromised if the department determines that the
6 noncompliance is due to reasonable cause and not to willful
7 negligence, willful neglect, or fraud. The department shall
8 maintain records of all compromises, and the records shall
9 state the basis for the compromise. The records of compromise
10 under this paragraph shall not be subject to disclosure
11 pursuant to s. 119.07(1) and shall be considered confidential
12 information governed by the provisions of s. 213.053.

13 (b) Doubt as to liability of a taxpayer for tax and
14 interest exists if the taxpayer demonstrates that he or she
15 reasonably relied on a written determination of the department
16 in the following circumstances:

17 1. The audit workpapers clearly show that the same
18 issue was considered in a prior audit of the taxpayer
19 conducted by or on behalf of the department and, after
20 consideration of the issue, the department's auditor
21 determined that no assessment was appropriate in regard to
22 that issue.

23 2. The same issue was raised in a prior audit of the
24 taxpayer and, during the informal protest of the proposed
25 assessment, the department issued a notice of decision
26 withdrawing the issue from the assessment.

27 3. The taxpayer received a technical assistance
28 advisement pursuant to s. 213.22 in regard to the issue.

29
30 The circumstances listed in this paragraph are not intended to
31 be the only circumstances in which doubt as to liability

1 exists. Nothing contained in this section shall interfere with
2 the state's ability to structure a remedy to cure a judicially
3 determined constitutional defect in a tax law.

4 (c) A taxpayer shall not be deemed to have reasonably
5 relied on a written determination of the department under any
6 of the following circumstances:

7 1. The taxpayer misrepresented material facts or did
8 not fully disclose material facts at the time the written
9 determination was issued.

10 2. The specific facts and circumstances have changed
11 in such a material manner that the written determination no
12 longer applies.

13 3. The statutes or regulations on which the
14 determination was based have been materially revised or a
15 published judicial opinion constituting precedent in the
16 taxpayer's jurisdiction has overruled the department's
17 determination on the issue.

18 4. The department has informed the taxpayer in writing
19 that its previous written determination has been revised and
20 should no longer be relied upon.

21 (d)(b) A taxpayer's liability for the service fee
22 required by s. 215.34(2) may be settled or compromised if it
23 is determined that the dishonored check, draft, or order was
24 returned due to an error committed by the issuing financial
25 institution, and the error is substantiated by the department.
26 The department shall maintain records of all compromises, and
27 the records shall state the basis for the compromise.

28 Section 4. The amendments to section 213.21(2) and
29 (3), Florida Statutes, by this act shall apply only to notices
30 of intent to conduct an audit issued on or after October 1,
31 2000.

1 Section 5. Paragraph (n) is added to subsection (1) of
2 section 199.185, Florida Statutes, to read:

3 199.185 Property exempted from annual and nonrecurring
4 taxes.--

5 (1) The following intangible personal property shall
6 be exempt from the annual and nonrecurring taxes imposed by
7 this chapter:

8 (n)1. A leasehold estate in governmental property
9 where the lessee is required to furnish space on the leasehold
10 estate for public use by governmental agencies at no charge to
11 the governmental agencies.

12 2. The provisions of this exemption shall apply
13 retroactively. However, notwithstanding the retroactivity of
14 the exemption, it does not reopen a closed period of nonclaim
15 under s. 215.26 or any other statute or extend the period of
16 nonclaim under s. 215.26 or any other statute.

17 Section 6. Subsections (7) and (10) of section
18 125.0104, Florida Statutes, are amended to read:

19 125.0104 Tourist development tax; procedure for
20 levying; authorized uses; referendum; enforcement.--

21 (7) AUTOMATIC EXPIRATION ON RETIREMENT OF
22 BONDS.--Anything in this section to the contrary
23 notwithstanding, if the plan for tourist development approved
24 by the governing board of the county, as amended from time to
25 time pursuant to paragraph (4)(d), includes the acquisition,
26 construction, extension, enlargement, remodeling, repair, or
27 improvement of a publicly owned and operated convention
28 center, sports stadium, sports arena, coliseum, or auditorium,
29 or a museum that is publicly owned and operated or owned and
30 operated by a not-for-profit organization, the county
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1 ordinance levying and imposing the tax shall automatically
2 expire upon the later of:

3 (a) Retirement of all bonds issued by the county for
4 financing the same; or

5 (b) The expiration of any agreement by the county for
6 the operation or maintenance, or both, of a publicly owned and
7 operated convention center, sports stadium, sports arena,
8 coliseum, auditorium, or museum. However, nothing herein shall
9 preclude that county from amending the ordinance extending the
10 tax to the extent that the board of the county determines to
11 be necessary to provide funds with which to operate, maintain,
12 repair, or renew and replace a publicly owned and operated
13 convention center, sports stadium, sports arena, coliseum,
14 auditorium, or museum or from enacting an ordinance pursuant
15 to the provisions of this section reimposing a tourist
16 development tax, upon or following the expiration of the
17 previous ordinance.

18 (10) LOCAL ADMINISTRATION OF TAX.--

19 (a) A county levying a tax under this section or s.
20 125.0108 may be exempted from the requirements of the
21 respective section that:

22 1. The tax collected be remitted to the Department of
23 Revenue before being returned to the county; and

24 2. The tax be administered according to chapter 212,
25
26 if the county adopts an ordinance providing for the local
27 collection and administration of the tax.

28 (b) The ordinance shall include provision for, but
29 need not be limited to:

30 1. Initial collection of the tax to be made in the
31 same manner as the tax imposed under chapter 212.

1 2. Designation of the local official to whom the tax
2 shall be remitted, and that official's powers and duties with
3 respect thereto. Tax revenues may be used only in accordance
4 with the provisions of this section.

5 3. Requirements respecting the keeping of appropriate
6 books, records, and accounts by those responsible for
7 collecting and administering the tax.

8 4. Provision for payment of a dealer's credit as
9 required under chapter 212.

10 5. A portion of the tax collected may be retained by
11 the county for costs of administration, but such portion shall
12 not exceed 3 percent of collections.

13 (c) A county adopting an ordinance providing for the
14 collection and administration of the tax on a local basis
15 shall also adopt an ordinance electing either to assume all
16 responsibility for auditing the records and accounts of
17 dealers, and assessing, collecting, and enforcing payments of
18 delinquent taxes, or to delegate such authority to the
19 Department of Revenue. If the county elects to assume such
20 responsibility, it shall be bound by all rules promulgated by
21 the Department of Revenue pursuant to paragraph (3)(k), as
22 well as those rules pertaining to the sales and use tax on
23 transient rentals imposed by s. 212.03. The county may use
24 any power granted in this section to the department to
25 determine the amount of tax, penalties, and interest to be
26 paid by each dealer and to enforce payment of such tax,
27 penalties, and interest. The county may use a certified public
28 accountant licensed in this state in the administration of its
29 statutory duties and responsibilities. Such certified public
30 accountants are bound by the same confidentiality requirements
31 and subject to the same penalties as the county under s.

1 213.053. If the county delegates such authority to the
2 department, the department shall distribute any collections so
3 received, less costs of administration, to the county. The
4 amount deducted for costs of administration by the department
5 shall be used only for those costs which are solely and
6 directly attributable to auditing, assessing, collecting,
7 processing, and enforcing payments of delinquent taxes
8 authorized in this section. If a county elects to delegate
9 such authority to the department, the department shall audit
10 only those businesses in the county that it audits pursuant to
11 chapter 212.

12 Section 7. Paragraph (c) of subsection (5) of section
13 212.0305, Florida Statutes, is amended to read:

14 212.0305 Convention development taxes; intent;
15 administration; authorization; use of proceeds.--

16 (5) LOCAL ADMINISTRATION OF TAX.--

17 (c) A county adopting an ordinance providing for the
18 collection and administration of the tax on a local basis
19 shall also adopt an ordinance electing either to assume all
20 responsibility for auditing the records and accounts of
21 dealers, and assessing, collecting, and enforcing payments of
22 delinquent taxes, or to delegate such authority to the
23 Department of Revenue. If the county elects to assume such
24 responsibility, it shall be bound by the rules promulgated by
25 the Department of Revenue pursuant to paragraph (3)(f), as
26 well as those rules pertaining to the sales and use tax on
27 transient rentals imposed by s. 212.03. The county may use
28 any power granted in this chapter to the department to
29 determine the amount of tax, penalties, and interest to be
30 paid by each dealer and to enforce payment of such tax,
31 penalties, and interest. The county may use a certified public

1 accountant licensed in this state in the administration of its
2 statutory duties and responsibilities. Such certified public
3 accountants are bound by the same confidentiality requirements
4 and subject to the same penalties as the county under s.
5 213.053. If the county delegates such authority to the
6 department, the department shall distribute any collections so
7 received, less costs of administration, to the county. The
8 amount deducted for costs of administration by the department
9 shall be used only for those costs which are solely and
10 directly attributable to auditing, assessing, collecting,
11 processing, and enforcing payments of delinquent taxes
12 authorized in this section. If a county elects to delegate
13 such authority to the department, the department shall audit
14 only those businesses in the county that it audits pursuant to
15 this chapter.

16 Section 8. Paragraph (j) of subsection (7) of s.
17 213.053, Florida Statutes, is amended to read:

18 213.053 Confidentiality and information sharing.--

19 (7) Notwithstanding any other provision of this
20 section, the department may provide:

21 (j) Information authorized pursuant to s. 213.0535 to
22 eligible participants and certified public accountants for
23 such participants in the Registration Information Sharing and
24 Exchange Program.

25
26 Disclosure of information under this subsection shall be
27 pursuant to a written agreement between the executive director
28 and the agency. Such agencies, governmental or
29 nongovernmental, shall be bound by the same requirements of
30 confidentiality as the Department of Revenue. Breach of
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1 confidentiality is a misdemeanor of the first degree,
2 punishable as provided by s. 775.082 or s. 775.083.

3 Section 9. In addition to the discretionary millage
4 authorized in the 2000-2001 General Appropriations Act, the
5 School Board of Sarasota County may levy up to 1.0 additional
6 mill of discretionary school millage for one year only,
7 conditioned to take effect only upon approval by a majority
8 vote of the electors of the county voting in a referendum, for
9 the purpose of implementing the transition to charter district
10 status under section 228.058, F.S. Funds generated by such
11 additional millage shall not become a part of the calculation
12 of Florida Education Finance Program total potential funds in
13 2000-2001 or any subsequent year and shall not be incorporated
14 in the calculation of any hold harmless or other component of
15 the Florida Education Finance Program formula in any year.

16 Section 10. Paragraph (d) of subsection (5) of section
17 212.055, Florida Statutes, is amended, paragraph (e) is
18 redesignated as paragraph (f), and a new paragraph (e) is
19 added to said subsection, to read:

20 212.055 Discretionary sales surtaxes; legislative
21 intent; authorization and use of proceeds.--It is the
22 legislative intent that any authorization for imposition of a
23 discretionary sales surtax shall be published in the Florida
24 Statutes as a subsection of this section, irrespective of the
25 duration of the levy. Each enactment shall specify the types
26 of counties authorized to levy; the rate or rates which may be
27 imposed; the maximum length of time the surtax may be imposed,
28 if any; the procedure which must be followed to secure voter
29 approval, if required; the purpose for which the proceeds may
30 be expended; and such other requirements as the Legislature
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1 may provide. Taxable transactions and administrative
2 procedures shall be as provided in s. 212.054.

3 (5) COUNTY PUBLIC HOSPITAL SURTAX.--Any county as
4 defined in s. 125.011(1) may levy the surtax authorized in
5 this subsection pursuant to an ordinance either approved by
6 extraordinary vote of the county commission or conditioned to
7 take effect only upon approval by a majority vote of the
8 electors of the county voting in a referendum. In a county as
9 defined in s. 125.011(1), for the purposes of this subsection,
10 "county public general hospital" means a general hospital as
11 defined in s. 395.002 which is owned, operated, maintained, or
12 governed by the county or its agency, authority, or public
13 health trust.

14 (d) Except as provided in subparagraphs 1. and 2., the
15 county must ~~shall~~ continue to contribute each year an amount
16 equal to at least 80 percent of that percentage of the total
17 county budget appropriated for the operation, administration,
18 and maintenance of the county public general hospital from the
19 county's general revenues in the fiscal year of the county
20 ending September 30, 1991:

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

27 2. However, in the first year of the plan, a total of
28 \$10 million shall be remitted to such governing board, agency,
29 or authority, to be used solely for the purpose of funding the
30 plan for indigent health care services provided for in

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1 paragraph (e), and in the second year of the plan, a total of
2 \$15 million shall be so remitted and used.

3 (e) A governing board, agency, or authority shall be
4 chartered by the county commission upon this act becoming law.
5 The governing board, agency, or authority shall adopt and
6 implement a health care plan for indigent health care
7 services. The governing board, agency, or authority shall
8 consist of no more than seven and no fewer than five members
9 appointed by the county commission. The members of the
10 governing board, agency, or authority shall be at least 18
11 years of age and residents of the county. No member may be
12 employed by or affiliated with a health care provider or the
13 public health trust, agency, or authority responsible for the
14 county public general hospital. The following community
15 organizations shall each appoint a representative to a
16 nominating committee: the South Florida Hospital and
17 Healthcare Association, the Miami-Dade County Public Health
18 Trust, the Dade County Medical Association, the Miami-Dade
19 County Homeless Trust, and the Mayor of Miami-Dade County.
20 This committee shall nominate between 10 and 14 county
21 citizens for the governing board, agency, or authority. The
22 slate shall be presented to the county commission and the
23 county commission shall confirm the top five to seven
24 nominees, depending on the size of the governing board. Until
25 such time as the governing board, agency, or authority is
26 created, the funds provided for in subparagraph (d)2. shall be
27 placed in a restricted account set aside from other county
28 funds and not disbursed by the county for any other purpose.
29 1. The plan shall divide the county into a minimum of
30 four and maximum of six service areas, with no more than one
31 participant hospital per service area. The county public

1 general hospital shall be designated as the provider for one
2 of the service areas. Services shall be provided through
3 participants' primary acute care facilities.

4 2. The plan and subsequent amendments to it shall fund
5 a defined range of health care services for both indigent
6 persons and the medically poor, including primary care,
7 preventive care, hospital emergency room care, and hospital
8 care necessary to stabilize the patient. For the purposes of
9 this section, "stabilization" means stabilization as defined
10 in s. 397.311(30). Where consistent with these objectives, the
11 plan may include services rendered by physicians, clinics,
12 community hospitals, and alternative delivery sites, as well
13 as at least one regional referral hospital per service area.
14 The plan shall provide that agreements negotiated between the
15 governing board, agency, or authority and providers shall
16 recognize hospitals that render a disproportionate share of
17 indigent care, provide other incentives to promote the
18 delivery of charity care to draw down federal funds where
19 appropriate, and require cost containment, including, but not
20 limited to, case management. From the funds specified in
21 subparagraphs (d)1. and 2. for indigent health care services,
22 service providers shall receive reimbursement at a Medicaid
23 rate to be determined by the governing board, agency, or
24 authority created pursuant to this paragraph for the initial
25 emergency room visit, and a per-member per-month fee or
26 capitation for those members enrolled in their service area,
27 as compensation for the services rendered following the
28 initial emergency visit. Except for provisions of emergency
29 services, upon determination of eligibility, enrollment shall
30 be deemed to have occurred at the time services were rendered.
31 The provisions for specific reimbursement of emergency

1 services shall be repealed on July 1, 2001, unless otherwise
2 reenacted by the Legislature. The capitation amount or rate
3 shall be determined prior to program implementation by an
4 independent actuarial consultant. In no event shall such
5 reimbursement rates exceed the Medicaid rate. The plan must
6 also provide that any hospitals owned and operated by
7 government entities on or after the effective date of this act
8 must, as a condition of receiving funds under this subsection,
9 afford public access equal to that provided under s. 286.011
10 as to any meeting of the governing board, agency, or authority
11 the subject of which is budgeting resources for the retention
12 of charity care, as that term is defined in the rules of the
13 Agency for Health Care Administration. The plan shall also
14 include innovative health care programs that provide
15 cost-effective alternatives to traditional methods of service
16 and delivery funding.

17 3. The plan's benefits shall be made available to all
18 county residents currently eligible to receive health care
19 services as indigents or medically poor as defined in
20 paragraph (4)(d).

21 4. Eligible residents who participate in the health
22 care plan shall receive coverage for a period of 12 months or
23 the period extending from the time of enrollment to the end of
24 the current fiscal year, per enrollment period, whichever is
25 less.

26 5. At the end of each fiscal year, the governing
27 board, agency, or authority shall prepare an audit that
28 reviews the budget of the plan, delivery of services, and
29 quality of services, and makes recommendations to increase the
30 plan's efficiency. The audit shall take into account
31 participant hospital satisfaction with the plan and assess the

1
2 (c) The ordinance adopted by the governing body
3 providing for the imposition of the surtax shall set forth a
4 plan for providing health care services to qualified
5 residents, as defined in paragraph (d). Such plan and
6 subsequent amendments to it shall fund a broad range of health
7 care services for both indigent persons and the medically
8 poor, including, but not limited to, primary care and
9 preventive care as well as hospital care. The plan must also
10 address the services to be provided by the Level I trauma
11 center.It shall emphasize a continuity of care in the most
12 cost-effective setting, taking into consideration both a high
13 quality of care and geographic access. Where consistent with
14 these objectives, it shall include, without limitation,
15 services rendered by physicians, clinics, community hospitals,
16 mental health centers, and alternative delivery sites, as well
17 as at least one regional referral hospital where appropriate.
18 It shall provide that agreements negotiated between the county
19 and providers, including hospitals with a Level I trauma
20 center,will include reimbursement methodologies that take
21 into account the cost of services rendered to eligible
22 patients, recognize hospitals that render a disproportionate
23 share of indigent care, provide other incentives to promote
24 the delivery of charity care, promote the advancement of
25 technology in medical services, recognize the level of
26 responsiveness to medical needs in trauma cases,and require
27 cost containment including, but not limited to, case
28 management. It must also provide that any hospitals that are
29 owned and operated by government entities on May 21, 1991,
30 must, as a condition of receiving funds under this subsection,
31 afford public access equal to that provided under s. 286.011

1 as to meetings of the governing board, the subject of which is
2 budgeting resources for the rendition of charity care as that
3 term is defined in the Florida Hospital Uniform Reporting
4 System (FHURS) manual referenced in s. 408.07. The plan shall
5 also include innovative health care programs that provide
6 cost-effective alternatives to traditional methods of service
7 delivery and funding.

8 (d) For the purpose of this subsection, the term
9 "qualified resident" means residents of the authorizing county
10 who are:

11 1. Qualified as indigent persons as certified by the
12 authorizing county;

13 2. Certified by the authorizing county as meeting the
14 definition of the medically poor, defined as persons having
15 insufficient income, resources, and assets to provide the
16 needed medical care without using resources required to meet
17 basic needs for shelter, food, clothing, and personal
18 expenses; or not being eligible for any other state or federal
19 program, or having medical needs that are not covered by any
20 such program; or having insufficient third-party insurance
21 coverage. In all cases, the authorizing county is intended to
22 serve as the payor of last resort; or

23 3. Participating in innovative, cost-effective
24 programs approved by the authorizing county.

25 (e) Moneys collected pursuant to this subsection
26 remain the property of the state and shall be distributed by
27 the Department of Revenue on a regular and periodic basis to
28 the clerk of the circuit court as ex officio custodian of the
29 funds of the authorizing county. The clerk of the circuit
30 court shall:

31

1 1. Maintain the moneys in an indigent health care
2 trust fund;

3 2. Invest any funds held on deposit in the trust fund
4 pursuant to general law; and

5 3. Disburse the funds, including any interest earned,
6 to any provider of health care services, as provided in
7 paragraphs (c) and (d), upon directive from the authorizing
8 county. However, if a county has a population of at least
9 800,000 residents and has levied the surtax authorized in this
10 subsection, notwithstanding any directive from the authorizing
11 county, on October 1 of each calendar year, the clerk of the
12 court shall issue a check in the amount of \$6.5 million to a
13 hospital in its jurisdiction that has a Level I trauma center
14 or shall issue a check in the amount of \$3.5 million to a
15 hospital in its jurisdiction that has a Level I trauma center
16 if that county enacts and implements a hospital lien law in
17 accordance with chapter 98-499, Laws of Florida. The issuance
18 of the checks on October 1 of each year is provided in
19 recognition of the Level I trauma center status and shall be
20 in addition to the base contract amount received during fiscal
21 year 1999-2000 and any additional amount negotiated to the
22 base contract. If the hospital receiving funds for its Level I
23 trauma center status requests such funds to be used to
24 generate federal matching funds under Medicaid, the clerk of
25 the court shall instead issue a check to the Agency for Health
26 Care Administration to accomplish that purpose to the extent
27 that it is allowed through the General Appropriations Act.

28 (f) Notwithstanding any other provision of this
29 section, a county shall not levy local option sales surtaxes
30 authorized in this subsection and subsections (2) and (3) in
31 excess of a combined rate of 1 percent.

1 (g) This subsection expires October 1, 2005.

2 Section 14. Paragraph (d) of subsection (6) of section
3 125.0104, Florida Statutes, is amended to read:

4 125.0104 Tourist development tax; procedure for
5 levying; authorized uses; referendum; enforcement.--

6 (6) REFERENDUM.--

7 (d) In any case where a referendum levying and
8 imposing the tax has been approved pursuant to this section
9 and 15 percent of the electors in the county or 15 percent of
10 the electors in the subcounty special district in which the
11 tax is levied file a petition with the board of county
12 commissioners for a referendum to repeal the tax, the board of
13 county commissioners shall cause an election to be held for
14 the repeal of the tax which election shall be subject only to
15 the outstanding bonds for which the tax has been pledged.
16 However, the repeal of the tax shall not be effective with
17 respect to any portion of taxes initially levied in November
18 1989, which has been pledged or is being used to support bonds
19 under paragraph (3)(d) or paragraph (3)(l) until the
20 retirement of those bonds.

21 Section 15. Section 192.0105, Florida Statutes, is
22 created to read:

23 192.0105 Taxpayer rights.--There is created a Florida
24 Taxpayer's Bill of Rights for property taxes and assessments
25 to guarantee that the rights, privacy, and property of the
26 taxpayers of this state are adequately safeguarded and
27 protected during tax levy, assessment, collection, and
28 enforcement processes administered under the revenue laws of
29 this state. The Taxpayer's Bill of Rights compiles, in one
30 document, brief but comprehensive statements that summarize
31 the rights and obligations of the property appraisers, tax

1 collectors, clerks of the court, local governing boards, the
2 Department of Revenue, and taxpayers. The rights afforded
3 taxpayers to assure that their privacy and property are
4 safeguarded and protected during tax levy, assessment, and
5 collection are available only insofar as they are implemented
6 in other parts of the Florida Statutes or rules of the
7 Department of Revenue. The rights so guaranteed to state
8 taxpayers in the Florida Statutes and the departmental rules
9 include:

10 (1) THE RIGHT TO KNOW.--

11 (a) The right to be mailed notice of proposed property
12 taxes and proposed or adopted non-ad valorem assessments (see
13 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and
14 200.069). The notice must also inform the taxpayer that the
15 final tax bill may contain additional non-ad valorem
16 assessments (see s. 200.069(12)).

17 (b) The right to notification of a public hearing on
18 each taxing authority's tentative budget and proposed millage
19 rate and advertisement of a public hearing to finalize the
20 budget and adopt a millage rate (see s. 200.065(2)(c) and
21 (d)).

22 (c) The right to advertised notice of the amount by
23 which the tentatively adopted millage rate results in taxes
24 that exceed the previous year's taxes (see s. 200.065(2)(d)
25 and (3)). The right to notification by first-class mail of a
26 comparison of the amount of the taxes to be levied from the
27 proposed millage rate under the tentative budget change,
28 compared to the previous year's taxes, and also compared to
29 the taxes that would be levied if no budget change is made
30 (see ss. 200.065(2)(b) and 200.069(2), (3), (4), and (9)).

31

1 (d) The right that the adopted millage rate will not
2 exceed the tentatively adopted millage rate. If the tentative
3 rate exceeds the proposed rate, each taxpayer shall be mailed
4 notice comparing his or her taxes under the tentatively
5 adopted millage rate to the taxes under the previously
6 proposed rate, before a hearing to finalize the budget and
7 adopt millage (see s. 200.065(2)(d)).

8 (e) The right to be sent notice by first-class mail of
9 a non-ad valorem assessment hearing at least 20 days before
10 the hearing with pertinent information, including the total
11 amount to be levied against each parcel. All affected property
12 owners have the right to appear at the hearing and to file
13 written objections with the local governing board (see s.
14 197.3632(4)(b) and (c) and (10)(b)2.b.).

15 (f) The right of an exemption recipient to be sent a
16 renewal application for that exemption, the right to a receipt
17 for homestead exemption claim when filed, and the right to
18 notice of denial of the exemption (see ss. 196.011(6),
19 196.131(1), 196.151, and 196.193(1)(c) and (5)).

20 (g) The right, on property determined not to have been
21 entitled to homestead exemption in a prior year, to notice of
22 intent from the property appraiser to record notice of tax
23 lien and the right to pay tax, penalty, and interest before a
24 tax lien is recorded for any prior year (see s.
25 196.161(1)(b)).

26 (h) The right to be informed during the tax collection
27 process, including: notice of tax due; notice of back taxes;
28 notice of late taxes and assessments and consequences of
29 nonpayment; opportunity to pay estimated taxes and non-ad
30 valorem assessments when the tax roll will not be certified in
31 time; notice when interest begins to accrue on delinquent

1 provisional taxes; notice of the right to prepay estimated
2 taxes by installment; a statement of the taxpayer's estimated
3 tax liability for use in making installment payments; and
4 notice of right to defer taxes and non-ad valorem assessments
5 on homestead property (see ss. 197.322(3), 197.3635, 197.343,
6 197.363(2)(c), 197.222(3) and (5), 197.2301(3),
7 197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).

8 (i) The right to an advertisement in a newspaper
9 listing names of taxpayers who are delinquent in paying
10 tangible personal property taxes, with amounts due, and giving
11 notice that interest is accruing at 18 percent and that,
12 unless taxes are paid, warrants will be issued, prior to
13 petition made with the circuit court for an order to seize and
14 sell property (see s. 197.402(2)).

15 (j) The right to be mailed notice when a petition has
16 been filed with the court for an order to seize and sell
17 property and the right to be mailed notice, and to be served
18 notice by the sheriff, before the date of sale, that
19 application for tax deed has been made and property will be
20 sold unless back taxes are paid (see ss. 197.413(5),
21 197.502(4)(a), and 197.522(1)(a) and (2)).

22 (2) THE RIGHT TO DUE PROCESS.--

23 (a) The right to an informal conference with the
24 property appraiser to present facts the taxpayer considers to
25 support changing the assessment and to have the property
26 appraiser present facts supportive of the assessment upon
27 proper request of any taxpayer who objects to the assessment
28 placed on his or her property (see s. 194.011(2)).

29 (b) The right to petition the value adjustment board
30 over objections to assessments, denial of exemption, denial of
31 agricultural classification, denial of historic

1 classification, denial of high-water recharge classification,
2 disapproval of tax deferral, and any penalties on deferred
3 taxes imposed for incorrect information willfully filed.
4 Payment of estimated taxes does not preclude the right of the
5 taxpayer to challenge his or her assessment (see ss.
6 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and
7 (5), 193.461(2), 193.503(7), 193.625(2), 197.253(2),
8 197.301(2), and 197.2301(11)).

9 (c) The right to file a petition for exemption or
10 agricultural classification with the value adjustment board
11 when an application deadline is missed, upon demonstration of
12 particular extenuating circumstances for filing late (see ss.
13 193.461(3)(a) and 196.011(1), (7), (8), and (9)(c)).

14 (d) The right to prior notice of the value adjustment
15 board's hearing date and the right to the hearing within 4
16 hours of scheduled time (see s. 194.032(2)).

17 (e) The right to notice of date of certification of
18 tax rolls and receipt of property record card if requested
19 (see ss. 193.122(2) and (3) and 194.032(2)).

20 (f) The right, in value adjustment board proceedings,
21 to have all evidence presented and considered at a public
22 hearing at the scheduled time, to be represented by attorney
23 or agent, to have witnesses sworn and cross-examined, and to
24 examine property appraisers or evaluators employed by the
25 board who present testimony (see ss. 194.034(1)(a) and (c) and
26 (4), and 194.035(2)).

27 (g) The right to be mailed a timely written decision
28 by the value adjustment board containing findings of fact and
29 conclusions of law and reasons for upholding or overturning
30 the determination of the property appraiser, and the right to
31 advertised notice of all board actions, including appropriate

1 narrative and column descriptions, in brief and nontechnical
2 language (see ss. 194.034(2) and 194.037(3)).

3 (h) The right at a public hearing on non-ad valorem
4 assessments or municipal special assessments to provide
5 written objections and to provide testimony to the local
6 governing board (see ss. 197.3632(4)(c) and 170.08).

7 (i) The right to bring action in circuit court to
8 contest a tax assessment or appeal value adjustment board
9 decisions to disapprove exemption or deny tax deferral (see
10 ss. 194.036(1)(c) and (2), 194.171, 196.151, and 197.253(2)).

11 (3) THE RIGHT TO REDRESS.--

12 (a) The right to discounts for early payment on all
13 taxes and non-ad valorem assessments collected by the tax
14 collector, the right to pay installment payments with
15 discounts, and the right to pay delinquent personal property
16 taxes under an installment payment program when implemented by
17 the county tax collector (see ss. 197.162, 197.3632(8) and
18 (10)(b)3., 197.222(1), and 197.4155).

19 (b) The right, upon filing a challenge in circuit
20 court and paying taxes admitted in good faith to be owing, to
21 be issued a receipt and have suspended all procedures for the
22 collection of taxes until the final disposition of the action
23 (see s. 194.171(3)).

24 (c) The right to have penalties reduced or waived upon
25 a showing of good cause when a return is not intentionally
26 filed late, and the right to pay interest at a reduced rate if
27 the court finds that the amount of tax owed by the taxpayer is
28 greater than the amount the taxpayer has in good faith
29 admitted and paid (see ss. 193.072(4) and 194.192(2)).

30
31

1 (d) The right to a refund when overpayment of taxes
2 has been made under specified circumstances (see ss.
3 193.1145(8)(e) and 197.182(1)).

4 (e) The right to an extension to file a tangible
5 personal property tax return upon making proper and timely
6 request (see s. 193.063).

7 (f) The right to redeem real property and redeem tax
8 certificates at any time before a tax deed is issued, and the
9 right to have tax certificates canceled if sold where taxes
10 had been paid or if other error makes it void or correctable.
11 Property owners have the right to be free from contact by a
12 certificateholder for 2 years (see ss. 197.432(14) and (15),
13 197.442(1), 197.443, and 197.472(1) and (7)).

14 (g) The right of the taxpayer, property appraiser, tax
15 collector, or the department, as the prevailing party in a
16 judicial or administrative action brought or maintained
17 without the support of justiciable issues of fact or law, to
18 recover all costs of the administrative or judicial action,
19 including reasonable attorney's fees, and of the department
20 and the taxpayer to settle such claims through negotiations
21 (see ss. 57.105 and 57.111).

22 (4) THE RIGHT TO CONFIDENTIALITY.--

23 (a) The right to have information kept confidential,
24 including federal tax information, ad valorem tax returns,
25 social security numbers, all financial records produced by the
26 taxpayer, Form DR-219 returns for documentary stamp tax
27 information, and sworn statements of gross income, copies of
28 federal income tax returns for the prior year, wage and
29 earnings statements (W-2 forms), and other documents (see ss.
30 192.105, 193.074, 193.114(6), 195.027(3) and (6), and
31 196.101(4)(c)).

1 (b) The right to limiting access to a taxpayer's
2 records by a property appraiser, the Department of Revenue,
3 and the Auditor General only to those instances in which it is
4 determined that such records are necessary to determine either
5 the classification or the value of taxable nonhomestead
6 property (see s. 195.027(3)).

7 Section 16. Subsection (7) is added to section
8 212.055, Florida Statutes, to read:

9 212.055 Discretionary sales surtaxes; legislative
10 intent; authorization and use of proceeds.--It is the
11 legislative intent that any authorization for imposition of a
12 discretionary sales surtax shall be published in the Florida
13 Statutes as a subsection of this section, irrespective of the
14 duration of the levy. Each enactment shall specify the types
15 of counties authorized to levy; the rate or rates which may be
16 imposed; the maximum length of time the surtax may be imposed,
17 if any; the procedure which must be followed to secure voter
18 approval, if required; the purpose for which the proceeds may
19 be expended; and such other requirements as the Legislature
20 may provide. Taxable transactions and administrative
21 procedures shall be as provided in s. 212.054.

22 (7) VOTER-APPROVED INDIGENT CARE SURTAX.--

23 (a) The governing body in each county that has a
24 population of less than 800,000 residents may levy an indigent
25 care surtax pursuant to an ordinance conditioned to take
26 effect only upon approval by a majority vote of the electors
27 of the county voting in a referendum. The surtax may be levied
28 at a rate not to exceed 0.5 percent, except that if a publicly
29 supported medical school is located in the county, the rate
30 shall not exceed 1 percent.

31

1 (b) A statement that includes a brief and general
2 description of the purposes to be funded by the surtax and
3 that conforms to the requirements of s. 101.161 shall be
4 placed on the ballot by the governing body of the county. The
5 following questions shall be placed on the ballot:

6
7 FOR THE. . . .CENTS TAX
8 AGAINST THE. . . .CENTS TAX
9

10 (c) The ordinance adopted by the governing body
11 providing for the imposition of the surtax must set forth a
12 plan for providing health care services to qualified
13 residents, as defined in paragraph (d). The plan and
14 subsequent amendments to it shall fund a broad range of health
15 care services for indigent persons and the medically poor,
16 including, but not limited to, primary care and preventive
17 care, as well as hospital care. It shall emphasize a
18 continuity of care in the most cost-effective setting, taking
19 into consideration a high quality of care and geographic
20 access. Where consistent with these objectives, it shall
21 include, without limitation, services rendered by physicians,
22 clinics, community hospitals, mental health centers, and
23 alternative delivery sites, as well as at least one regional
24 referral hospital where appropriate. It shall provide that
25 agreements negotiated between the county and providers shall
26 include reimbursement methodologies that take into account the
27 cost of services rendered to eligible patients, recognize
28 hospitals that render a disproportionate share of indigent
29 care, provide other incentives to promote the delivery of
30 charity care, and require cost containment, including, but not
31 limited to, case management. The plan must also include

1 innovative health care programs that provide cost-effective
2 alternatives to traditional methods of service delivery and
3 funding.

4 (d) For the purpose of this subsection, "qualified
5 residents" means residents of the authorizing county who are:

6 1. Qualified as indigent persons as certified by the
7 authorizing county;

8 2. Certified by the authorizing county as meeting the
9 definition of the medically poor, defined as persons having
10 insufficient income, resources, and assets to provide the
11 needed medical care without using resources required to meet
12 basic needs for shelter, food, clothing, and personal
13 expenses; not being eligible for any other state or federal
14 program or having medical needs that are not covered by any
15 such program; or having insufficient third-party insurance
16 coverage. In all cases, the authorizing county shall serve as
17 the payor of last resort; or

18 3. Participating in innovative, cost-effective
19 programs approved by the authorizing county.

20 (e) Moneys collected pursuant to this subsection
21 remain the property of the state and shall be distributed by
22 the Department of Revenue on a regular and periodic basis to
23 the clerk of the circuit court as ex officio custodian of the
24 funds of the authorizing county. The clerk of the circuit
25 court shall:

26 1. Maintain the moneys in an indigent health care
27 trust fund.

28 2. Invest any funds held on deposit in the trust fund
29 pursuant to general law.

30 3. Disburse the funds, including any interest earned,
31 to any provider of health care services, as provided in

1 paragraphs (c) and (d), upon directive from the authorizing
2 county.

3 (f) Notwithstanding any other provision of this
4 section, a county may not levy local option sales surtaxes
5 authorized in this subsection and subsections (2) and (3) in
6 excess of a combined rate of 1 percent or, if a publicly
7 supported medical school is located in the county, in excess
8 of a combined rate of 1.5 percent.

9 Section 17. This act shall take effect upon becoming a
10 law.

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