

1 A bill to be entitled
2 An act relating to the indigent care surtax;
3 amending s. 212.055, F.S.; allowing small
4 counties having a specified population to levy
5 an indigent care surtax; providing procedures;
6 providing uses of the surtax; providing a
7 maximum tax rate; providing an effective date.

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

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11 Section 1. Subsection (7) of section 212.055, Florida
12 Statutes, is amended to read:

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

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

27 (a)1. The governing body in each county that has a
28 population of less than 800,000 residents may levy an indigent
29 care surtax pursuant to an ordinance conditioned to take
30 effect only upon approval by a majority vote of the electors
31 of the county voting in a referendum. The surtax may be levied

1 at a rate not to exceed 0.5 percent, except that if a publicly
2 supported medical school is located in the county, the rate
3 shall not exceed 1 percent.

4 2. Notwithstanding subparagraph 1., the governing body
5 of any county that has a population of fewer than 30,000
6 residents may levy an indigent care surtax pursuant to an
7 ordinance conditioned to take effect only upon approval by a
8 majority vote of the electors of the county voting in a
9 referendum. The surtax may be levied at a rate not to exceed 1
10 percent.

11 (b) A statement that includes a brief and general
12 description of the purposes to be funded by the surtax and
13 that conforms to the requirements of s. 101.161 shall be
14 placed on the ballot by the governing body of the county. The
15 following questions shall be placed on the ballot:

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17 FOR THE. . . .CENTS TAX
18 AGAINST THE. . . .CENTS TAX
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20 (c)1. The ordinance adopted by the governing body
21 providing for the imposition of the surtax must set forth a
22 plan for providing health care services to qualified
23 residents, as defined in paragraph (d). The plan and
24 subsequent amendments to it shall fund a broad range of health
25 care services for indigent persons and the medically poor,
26 including, but not limited to, primary care and preventive
27 care, as well as hospital care. It shall emphasize a
28 continuity of care in the most cost-effective setting, taking
29 into consideration a high quality of care and geographic
30 access. Where consistent with these objectives, it shall
31 include, without limitation, services rendered by physicians,

1 clinics, community hospitals, mental health centers, and
2 alternative delivery sites, as well as at least one regional
3 referral hospital where appropriate. It shall provide that
4 agreements negotiated between the county and providers shall
5 include reimbursement methodologies that take into account the
6 cost of services rendered to eligible patients, recognize
7 hospitals that render a disproportionate share of indigent
8 care, provide other incentives to promote the delivery of
9 charity care, and require cost containment, including, but not
10 limited to, case management. The plan must also include
11 innovative health care programs that provide cost-effective
12 alternatives to traditional methods of service delivery and
13 funding.

14 2. In addition to the uses specified or services
15 required to be provided under this subsection, the ordinance
16 adopted by a county that has a population of fewer than 30,000
17 residents may pledge surtax proceeds to service new or
18 existing bond indebtedness incurred to finance, plan,
19 construct, or reconstruct a public or not-for-profit hospital
20 in such county and any land acquisition, land improvement,
21 design, or engineering costs related to such hospital, if the
22 governing body of the county determines that a public or
23 not-for-profit hospital existing at the time of issuance of
24 the bonds authorized under this subparagraph would, more
25 likely than not, otherwise cease to operate. The plan required
26 under this paragraph may, by an extraordinary vote of the
27 governing body of such county, provide that some or all of the
28 surtax revenues and any interest earned must be expended for
29 the purpose of servicing such bond indebtedness. Such county
30 may also use the services of the Division of Bond Finance of
31 the State Board of Administration pursuant to the State Bond

1 Act to issue bonds under this subparagraph. A jurisdiction may
2 not issue bonds under this subparagraph more frequently than
3 once per year. Any county that has a population of fewer than
4 30,000 residents at the time any bonds authorized in this
5 subparagraph are issued retains the authority granted under
6 this subparagraph throughout the terms of such bonds,
7 including the term of any refinancing bonds, regardless of any
8 subsequent increase in population which would result in such
9 county having 30,000 or more residents.

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

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

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

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

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

- 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.
- 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.
- 9 4. Disburse the funds, including any interest earned,
- 10 to service any bond indebtedness authorized in this subsection
- 11 upon directive from the authorizing county, which directive
- 12 may be irrevocably given at the time the bond indebtedness is
- 13 incurred.
- 14 (f) Notwithstanding any other provision of this
- 15 section, a county may not levy local option sales surtaxes
- 16 authorized in this subsection and subsections (2) and (3) in
- 17 excess of a combined rate of 1 percent or, if a publicly
- 18 supported medical school is located in the county or the
- 19 county has a population of fewer than 30,000 residents, in
- 20 excess of a combined rate of 1.5 percent.
- 21 Section 2. This act shall take effect upon becoming a
- 22 law.
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