

By the Committee on Comprehensive Planning; and Senator
Bennett

316-2615-04

1 A bill to be entitled
2 An act relating to additional sales surtax levy
3 for school purposes; providing that certain
4 funds to be received by certain school boards
5 for certain purposes be placed in reserve by
6 the Executive Office of the Governor until
7 certain conditions by the Commissioner of
8 Education for release of funds are met;
9 specifying certain conditions; amending s.
10 125.01, F.S.; prohibiting certain counties from
11 levying any impact fee for school purposes;
12 amending s. 212.054, F.S., to conform; amending
13 s. 212.055, F.S.; authorizing counties to use a
14 portion of surtax revenues for certain
15 operational purposes under certain
16 circumstances; providing requirements and
17 limitations; providing for future repeal;
18 authorizing school districts to levy an
19 additional sales surtax by resolution for
20 certain purposes; specifies resolution
21 requirements; requiring referendum approval;
22 specifying a rate; requiring public hearings;
23 specifying notice requirements; providing
24 referendum requirements; requiring a plan for
25 capital outlay projects or any operations
26 purposes funded by the surtax; specifying plan
27 requirements; providing for pledging surtax
28 revenues for revenue bonds; prohibiting school
29 or educational facilities impact fees;
30 requiring repeal of such fees under certain
31 circumstances; creating s. 1013.352, F.S.;

1 authorizing a school district to exempt itself
2 from Department of Education educational
3 facilities construction and funding standards
4 and adopt alternative standards; requiring
5 approval by referendum; requiring an
6 educational facilities task force to propose
7 alternative standards; providing for public
8 notice; providing an effective date.
9

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

11
12 Section 1. Any funds to be received pursuant to
13 section 212.055(8), Florida Statutes, by a school district in
14 a county as defined in section 125.011(1), Florida Statutes,
15 with a population greater than 2 million, shall be placed in
16 reserve by the Executive Office of the Governor until the
17 Commissioner of Education certifies that conditions for
18 release of funds have been met. These conditions shall include
19 a recommendation for release of funds received from the Land
20 Acquisition and Facilities Maintenance Operations Advisory
21 Board appointed by the Governor and the Legislature. Any
22 recommendation from the advisory board for the release of
23 funds shall include certification that policies established,
24 procedures followed, and expenditures made by such school
25 board related to site acquisition and facilities planning,
26 construction, and facilities maintenance operations are
27 consistent with recommendations of the Land Acquisition and
28 Facilities Maintenance Operations Advisory Board and will
29 accomplish corrective action recommended by the Auditor
30 General and the Office of Program Policy Analysis and
31 Government Accountability.

1 Section 2. Subsection (8) is added to section 125.01,
2 Florida Statutes, to read:

3 125.01 Powers and duties.--

4 (8) Any county in which the school board is levying
5 the local option sales surtax pursuant to s. 212.055(8) is
6 prohibited from levying any impact fee for school purposes.

7 Section 3. Subsection (7) of section 212.054, Florida
8 Statutes, is amended to read:

9 212.054 Discretionary sales surtax; limitations,
10 administration, and collection.--

11 (7)(a) The governing body of any county levying a
12 discretionary sales surtax or the school board of any county
13 levying the school capital outlay surtax authorized by s.
14 212.055(6) or (8) shall notify the department within 10 days
15 after final adoption by ordinance, resolution, or referendum
16 of an imposition, termination, or rate change of the surtax,
17 but no later than November 16 prior to the effective
18 date. The notice must specify the time period during which
19 the surtax will be in effect and the rate and must include a
20 copy of the ordinance or resolution and such other information
21 as the department requires by rule. Failure to timely provide
22 such notification to the department shall result in the delay
23 of the effective date for a period of 1 year.

24 (b) In addition to the notification required by
25 paragraph (a), the governing body of any county proposing to
26 levy a discretionary sales surtax or the school board of any
27 county proposing to levy the school capital outlay surtax
28 authorized by s. 212.055(6) or (8) shall notify the department
29 by October 1 if the referendum or consideration of the
30 ordinance or resolution that would result in imposition,
31 termination, or rate change of the surtax is scheduled to

1 occur on or after October 1 of that year. Failure to timely
2 provide such notification to the department shall result in
3 the delay of the effective date for a period of 1 year.

4 Section 4. Section 212.055, Florida Statutes, as
5 amended by section 91 of chapter 2003-402, Laws of Florida, is
6 amended to read:

7 212.055 Discretionary sales surtaxes; legislative
8 intent; authorization and use of proceeds.--It is the
9 legislative intent that any authorization for imposition of a
10 discretionary sales surtax shall be published in the Florida
11 Statutes as a subsection of this section, irrespective of the
12 duration of the levy. Each enactment shall specify ~~the types~~
13 ~~of counties authorized to levy~~; the rate or rates which may be
14 imposed; the maximum length of time the surtax may be imposed,
15 if any; the procedure which must be followed to secure voter
16 approval, if required; the purpose for which the proceeds may
17 be expended; and such other requirements as the Legislature
18 may provide. Taxable transactions and administrative
19 procedures shall be as provided in s. 212.054.

20 (1) CHARTER COUNTY TRANSIT SYSTEM SURTAX.--

21 (a) Each charter county which adopted a charter prior
22 to January 1, 1984, and each county the government of which is
23 consolidated with that of one or more municipalities, may levy
24 a discretionary sales surtax, subject to approval by a
25 majority vote of the electorate of the county or by a charter
26 amendment approved by a majority vote of the electorate of the
27 county.

28 (b) The rate shall be up to 1 percent.

29 (c) The proposal to adopt a discretionary sales surtax
30 as provided in this subsection and to create a trust fund
31 within the county accounts shall be placed on the ballot in

1 accordance with law at a time to be set at the discretion of
2 the governing body.

3 (d) Proceeds from the surtax shall be applied to as
4 many or as few of the uses enumerated below in whatever
5 combination the county commission deems appropriate:

6 1. Deposited by the county in the trust fund and shall
7 be used for the purposes of development, construction,
8 equipment, maintenance, operation, supportive services,
9 including a countywide bus system, and related costs of a
10 fixed guideway rapid transit system;

11 2. Remitted by the governing body of the county to an
12 expressway or transportation authority created by law to be
13 used, at the discretion of such authority, for the
14 development, construction, operation, or maintenance of roads
15 or bridges in the county, for the operation and maintenance of
16 a bus system, for the payment of principal and interest on
17 existing bonds issued for the construction of such roads or
18 bridges, and, upon approval by the county commission, such
19 proceeds may be pledged for bonds issued to refinance existing
20 bonds or new bonds issued for the construction of such roads
21 or bridges;

22 3. For each county, as defined in s. 125.011(1), used
23 for the development, construction, operation, and maintenance
24 of roads and bridges in the county; for the expansion,
25 operation, and maintenance of bus and fixed guideway systems;
26 and for the payment of principal and interest on bonds issued
27 for the construction of fixed guideway rapid transit systems,
28 bus systems, roads, or bridges; and such proceeds may be
29 pledged by the governing body of the county for bonds issued
30 to refinance existing bonds or new bonds issued for the
31 construction of such fixed guideway rapid transit systems, bus

1 systems, roads, or bridges and no more than 25 percent used
2 for nontransit uses; and

3 4. Used by the charter county for the planning,
4 development, construction, operation, and maintenance of roads
5 and bridges in the county; for the planning, development,
6 expansion, operation, and maintenance of bus and fixed
7 guideway systems; and for the payment of principal and
8 interest on bonds issued for the construction of fixed
9 guideway rapid transit systems, bus systems, roads, or
10 bridges; and such proceeds may be pledged by the governing
11 body of the county for bonds issued to refinance existing
12 bonds or new bonds issued for the construction of such fixed
13 guideway rapid transit systems, bus systems, roads, or
14 bridges. Pursuant to an interlocal agreement entered into
15 pursuant to chapter 163, the governing body of the charter
16 county may distribute proceeds from the tax to a municipality,
17 or an expressway or transportation authority created by law to
18 be expended for the purpose authorized by this paragraph.

19 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

20 (a)1. The governing authority in each county may levy
21 a discretionary sales surtax of 0.5 percent or 1 percent. The
22 levy of the surtax shall be pursuant to ordinance enacted by a
23 majority of the members of the county governing authority and
24 approved by a majority of the electors of the county voting in
25 a referendum on the surtax. If the governing bodies of the
26 municipalities representing a majority of the county's
27 population adopt uniform resolutions establishing the rate of
28 the surtax and calling for a referendum on the surtax, the
29 levy of the surtax shall be placed on the ballot and shall
30 take effect if approved by a majority of the electors of the
31 county voting in the referendum on the surtax.

1 2. If the surtax was levied pursuant to a referendum
2 held before July 1, 1993, the surtax may not be levied beyond
3 the time established in the ordinance, or, if the ordinance
4 did not limit the period of the levy, the surtax may not be
5 levied for more than 15 years. The levy of such surtax may be
6 extended only by approval of a majority of the electors of the
7 county voting in a referendum on the surtax.

8 (b) A statement which includes a brief general
9 description of the projects to be funded by the surtax and
10 which conforms to the requirements of s. 101.161 shall be
11 placed on the ballot by the governing authority of any county
12 which enacts an ordinance calling for a referendum on the levy
13 of the surtax or in which the governing bodies of the
14 municipalities representing a majority of the county's
15 population adopt uniform resolutions calling for a referendum
16 on the surtax. The following question shall be placed on the
17 ballot:

18
19 FOR the -cent sales tax
20 AGAINST the -cent sales tax
21

22 (c) Pursuant to s. 212.054(4), the proceeds of the
23 surtax levied under this subsection shall be distributed to
24 the county and the municipalities within such county in which
25 the surtax was collected, according to:

26 1. An interlocal agreement between the county
27 governing authority and the governing bodies of the
28 municipalities representing a majority of the county's
29 municipal population, which agreement may include a school
30 district with the consent of the county governing authority
31

1 and the governing bodies of the municipalities representing a
2 majority of the county's municipal population; or

3 2. If there is no interlocal agreement, according to
4 the formula provided in s. 218.62.

5
6 Any change in the distribution formula must take effect on the
7 first day of any month that begins at least 60 days after
8 written notification of that change has been made to the
9 department.

10 (d)1. The proceeds of the surtax authorized by this
11 subsection and any interest accrued thereto shall be expended
12 by the school district or within the county and municipalities
13 within the county, or, in the case of a negotiated joint
14 county agreement, within another county, to finance, plan, and
15 construct infrastructure and to acquire land for public
16 recreation or conservation or protection of natural resources
17 and to finance the closure of county-owned or municipally
18 owned solid waste landfills that are already closed or are
19 required to close by order of the Department of Environmental
20 Protection. Any use of such proceeds or interest for purposes
21 of landfill closure prior to July 1, 1993, is ratified.
22 Neither the proceeds nor any interest accrued thereto shall be
23 used for operational expenses of any infrastructure, except
24 that any county with a population of less than 75,000 that is
25 required to close a landfill by order of the Department of
26 Environmental Protection may use the proceeds or any interest
27 accrued thereto for long-term maintenance costs associated
28 with landfill closure. Counties, as defined in s. 125.011(1),
29 and charter counties may, in addition, use the proceeds and
30 any interest accrued thereto to retire or service indebtedness
31 incurred for bonds issued prior to July 1, 1987, for

1 infrastructure purposes, and for bonds subsequently issued to
2 refund such bonds. Any use of such proceeds or interest for
3 purposes of retiring or servicing indebtedness incurred for
4 such refunding bonds prior to July 1, 1999, is ratified.

5 2. For the purposes of this paragraph,

6 "infrastructure" means:

7 a. Any fixed capital expenditure or fixed capital
8 outlay associated with the construction, reconstruction, or
9 improvement of public facilities which have a life expectancy
10 of 5 or more years and any land acquisition, land improvement,
11 design, and engineering costs related thereto.

12 b. A fire department vehicle, an emergency medical
13 service vehicle, a sheriff's office vehicle, a police
14 department vehicle, or any other vehicle, and such equipment
15 necessary to outfit the vehicle for its official use or
16 equipment that has a life expectancy of at least 5 years.

17 c. Any expenditure for the construction, lease, or
18 maintenance of, or provision of utilities or security for,
19 facilities as defined in s. 29.008.

20 3. Notwithstanding any other provision of this
21 subsection, a discretionary sales surtax imposed or extended
22 after the effective date of this act may provide for an amount
23 not to exceed 15 percent of the local option sales surtax
24 proceeds to be allocated for deposit to a trust fund within
25 the county's accounts created for the purpose of funding
26 economic development projects of a general public purpose
27 targeted to improve local economies, including the funding of
28 operational costs and incentives related to such economic
29 development. The ballot statement must indicate the intention
30 to make an allocation under the authority of this
31 subparagraph.

1 (e) School districts, counties, and municipalities
2 receiving proceeds under the provisions of this subsection may
3 pledge such proceeds for the purpose of servicing new bond
4 indebtedness incurred pursuant to law. Local governments may
5 use the services of the Division of Bond Finance of the State
6 Board of Administration pursuant to the State Bond Act to
7 issue any bonds through the provisions of this subsection. In
8 no case may a jurisdiction issue bonds pursuant to this
9 subsection more frequently than once per year. Counties and
10 municipalities may join together for the issuance of bonds
11 authorized by this subsection.

12 (f)1. Notwithstanding paragraph (d), a county that has
13 a population of 50,000 or less on April 1, 1992, or any county
14 designated as an area of critical state concern on the
15 effective date of this act, and that imposed the surtax before
16 July 1, 1992, may use the proceeds and interest of the surtax
17 for any public purpose if:

- 18 a. The debt service obligations for any year are met;
19 b. The county's comprehensive plan has been determined
20 to be in compliance with part II of chapter 163; and
21 c. The county has adopted an amendment to the surtax
22 ordinance pursuant to the procedure provided in s. 125.66
23 authorizing additional uses of the surtax proceeds and
24 interest.

25 2. A municipality located within a county that has a
26 population of 50,000 or less on April 1, 1992, or within a
27 county designated as an area of critical state concern on the
28 effective date of this act, and that imposed the surtax before
29 July 1, 1992, may not use the proceeds and interest of the
30 surtax for any purpose other than an infrastructure purpose
31 authorized in paragraph (d) unless the municipality's

1 comprehensive plan has been determined to be in compliance
2 with part II of chapter 163 and the municipality has adopted
3 an amendment to its surtax ordinance or resolution pursuant to
4 the procedure provided in s. 166.041 authorizing additional
5 uses of the surtax proceeds and interest. Such municipality
6 may expend the surtax proceeds and interest for any public
7 purpose authorized in the amendment.

8 3. Those counties designated as an area of critical
9 state concern which qualify to use the surtax for any public
10 purpose may use only up to 10 percent of the surtax proceeds
11 for any public purpose other than for infrastructure purposes
12 authorized by this section.

13 (g) Notwithstanding paragraph (d), a county in which
14 40 percent or more of the just value of real property is
15 exempt or immune from ad valorem taxation, and the
16 municipalities within such a county, may use the proceeds and
17 interest of the surtax for operation and maintenance of parks
18 and recreation programs and facilities established with the
19 proceeds of the surtax.

20 (h) Notwithstanding any other provision of this
21 section, a county shall not levy local option sales surtaxes
22 authorized in this subsection and subsections (3), (4), and
23 (5) in excess of a combined rate of 1 percent.

24 (3) SMALL COUNTY SURTAX.--

25 (a) The governing authority in each county that has a
26 population of 50,000 or less on April 1, 1992, may levy a
27 discretionary sales surtax of 0.5 percent or 1 percent. The
28 levy of the surtax shall be pursuant to ordinance enacted by
29 an extraordinary vote of the members of the county governing
30 authority if the surtax revenues are expended for operating
31 purposes. If the surtax revenues are expended for the purpose

1 of servicing bond indebtedness, the surtax shall be approved
2 by a majority of the electors of the county voting in a
3 referendum on the surtax.

4 (b) A statement that includes a brief general
5 description of the projects to be funded by the surtax and
6 conforms to the requirements of s. 101.161 shall be placed on
7 the ballot by the governing authority of any county that
8 enacts an ordinance calling for a referendum on the levy of
9 the surtax for the purpose of servicing bond indebtedness.

10 The following question shall be placed on the ballot:

11
12 FOR the -cent sales tax
13 AGAINST the -cent sales tax
14

15 (c) Pursuant to s. 212.054(4), the proceeds of the
16 surtax levied under this subsection shall be distributed to
17 the county and the municipalities within the county in which
18 the surtax was collected, according to:

19 1. An interlocal agreement between the county
20 governing authority and the governing bodies of the
21 municipalities representing a majority of the county's
22 municipal population, which agreement may include a school
23 district with the consent of the county governing authority
24 and the governing bodies of the municipalities representing a
25 majority of the county's municipal population; or

26 2. If there is no interlocal agreement, according to
27 the formula provided in s. 218.62.
28

29 Any change in the distribution formula shall take effect on
30 the first day of any month that begins at least 60 days after
31

1 written notification of that change has been made to the
2 department.

3 (d)1. If the surtax is levied pursuant to a
4 referendum, the proceeds of the surtax and any interest
5 accrued thereto may be expended by the school district or
6 within the county and municipalities within the county, or, in
7 the case of a negotiated joint county agreement, within
8 another county, for the purpose of servicing bond indebtedness
9 to finance, plan, and construct infrastructure and to acquire
10 land for public recreation or conservation or protection of
11 natural resources. However, if the surtax is levied pursuant
12 to an ordinance approved by an extraordinary vote of the
13 members of the county governing authority, the proceeds and
14 any interest accrued thereto may be used for operational
15 expenses of any infrastructure or for any public purpose
16 authorized in the ordinance under which the surtax is levied.

17 2. For the purposes of this paragraph,
18 "infrastructure" means any fixed capital expenditure or fixed
19 capital costs associated with the construction,
20 reconstruction, or improvement of public facilities that have
21 a life expectancy of 5 or more years and any land acquisition,
22 land improvement, design, and engineering costs related
23 thereto.

24 (e) A school district, county, or municipality that
25 receives proceeds under this subsection following a referendum
26 may pledge the proceeds for the purpose of servicing new bond
27 indebtedness incurred pursuant to law. Local governments may
28 use the services of the Division of Bond Finance pursuant to
29 the State Bond Act to issue any bonds through the provisions
30 of this subsection. A jurisdiction may not issue bonds
31 pursuant to this subsection more frequently than once per

1 year. A county and municipality may join together to issue
2 bonds authorized by this subsection.

3 (f) Notwithstanding any other provision of this
4 section, a county shall not levy local option sales surtaxes
5 authorized in this subsection and subsections (2), (4), and
6 (5) in excess of a combined rate of 1 percent.

7 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.--

8 (a) The governing body in each county the government
9 of which is not consolidated with that of one or more
10 municipalities, which has a population of at least 800,000
11 residents and is not authorized to levy a surtax under
12 subsection (5), may levy, pursuant to an ordinance either
13 approved by an extraordinary vote of the governing body or
14 conditioned to take effect only upon approval by a majority
15 vote of the electors of the county voting in a referendum, a
16 discretionary sales surtax at a rate that may not exceed 0.5
17 percent.

18 (b) If the ordinance is conditioned on a referendum, a
19 statement that includes a brief and general description of the
20 purposes to be funded by the surtax and that conforms to the
21 requirements of s. 101.161 shall be placed on the ballot by
22 the governing body of the county. The following questions
23 shall be placed on the ballot:

24

25 FOR THE. . . .CENTS TAX

26 AGAINST THE. . . .CENTS TAX

27

28 (c) The ordinance adopted by the governing body
29 providing for the imposition of the surtax shall set forth a
30 plan for providing health care services to qualified
31 residents, as defined in paragraph (d). Such plan and

1 subsequent amendments to it shall fund a broad range of health
2 care services for both indigent persons and the medically
3 poor, including, but not limited to, primary care and
4 preventive care as well as hospital care. The plan must also
5 address the services to be provided by the Level I trauma
6 center. It shall emphasize a continuity of care in the most
7 cost-effective setting, taking into consideration both a high
8 quality of care and geographic access. Where consistent with
9 these objectives, it shall include, without limitation,
10 services rendered by physicians, clinics, community hospitals,
11 mental health centers, and alternative delivery sites, as well
12 as at least one regional referral hospital where appropriate.
13 It shall provide that agreements negotiated between the county
14 and providers, including hospitals with a Level I trauma
15 center, will include reimbursement methodologies that take
16 into account the cost of services rendered to eligible
17 patients, recognize hospitals that render a disproportionate
18 share of indigent care, provide other incentives to promote
19 the delivery of charity care, promote the advancement of
20 technology in medical services, recognize the level of
21 responsiveness to medical needs in trauma cases, and require
22 cost containment including, but not limited to, case
23 management. It must also provide that any hospitals that are
24 owned and operated by government entities on May 21, 1991,
25 must, as a condition of receiving funds under this subsection,
26 afford public access equal to that provided under s. 286.011
27 as to meetings of the governing board, the subject of which is
28 budgeting resources for the rendition of charity care as that
29 term is defined in the Florida Hospital Uniform Reporting
30 System (FHURS) manual referenced in s. 408.07. The plan shall
31 also include innovative health care programs that provide

1 cost-effective alternatives to traditional methods of service
2 delivery and funding.

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

22 4. Prepare on a biennial basis an audit of the trust
23 fund specified in subparagraph 1. Commencing February 1, 2004,
24 such audit shall be delivered to the governing body and to the
25 chair of the legislative delegation of each authorizing
26 county.

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

31

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

12 (a) The rate shall be 0.5 percent.

13 (b) If the ordinance is conditioned on a referendum,
14 the proposal to adopt the county public hospital surtax shall
15 be placed on the ballot in accordance with law at a time to be
16 set at the discretion of the governing body. The referendum
17 question on the ballot shall include a brief general
18 description of the health care services to be funded by the
19 surtax.

20 (c) Proceeds from the surtax shall be:

21 1. Deposited by the county in a special fund, set
22 aside from other county funds, to be used only for the
23 operation, maintenance, and administration of the county
24 public general hospital; and

25 2. Remitted promptly by the county to the agency,
26 authority, or public health trust created by law which
27 administers or operates the county public general hospital.

28 (d) Except as provided in subparagraphs 1. and 2., the
29 county must continue to contribute each year an amount equal
30 to at least 80 percent of that percentage of the total county
31 budget appropriated for the operation, administration, and

1 maintenance of the county public general hospital from the
2 county's general revenues in the fiscal year of the county
3 ending September 30, 1991:

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

10 2. However, in the first year of the plan, a total of
11 \$10 million shall be remitted to such governing board, agency,
12 or authority, to be used solely for the purpose of funding the
13 plan for indigent health care services provided for in
14 paragraph (e), and in the second year of the plan, a total of
15 \$15 million shall be so remitted and used.

16 (e) A governing board, agency, or authority shall be
17 chartered by the county commission upon this act becoming law.
18 The governing board, agency, or authority shall adopt and
19 implement a health care plan for indigent health care
20 services. The governing board, agency, or authority shall
21 consist of no more than seven and no fewer than five members
22 appointed by the county commission. The members of the
23 governing board, agency, or authority shall be at least 18
24 years of age and residents of the county. No member may be
25 employed by or affiliated with a health care provider or the
26 public health trust, agency, or authority responsible for the
27 county public general hospital. The following community
28 organizations shall each appoint a representative to a
29 nominating committee: the South Florida Hospital and
30 Healthcare Association, the Miami-Dade County Public Health
31 Trust, the Dade County Medical Association, the Miami-Dade

1 County Homeless Trust, and the Mayor of Miami-Dade County.
2 This committee shall nominate between 10 and 14 county
3 citizens for the governing board, agency, or authority. The
4 slate shall be presented to the county commission and the
5 county commission shall confirm the top five to seven
6 nominees, depending on the size of the governing board. Until
7 such time as the governing board, agency, or authority is
8 created, the funds provided for in subparagraph (d)2. shall be
9 placed in a restricted account set aside from other county
10 funds and not disbursed by the county for any other purpose.

11 1. The plan shall divide the county into a minimum of
12 four and maximum of six service areas, with no more than one
13 participant hospital per service area. The county public
14 general hospital shall be designated as the provider for one
15 of the service areas. Services shall be provided through
16 participants' primary acute care facilities.

17 2. The plan and subsequent amendments to it shall fund
18 a defined range of health care services for both indigent
19 persons and the medically poor, including primary care,
20 preventive care, hospital emergency room care, and hospital
21 care necessary to stabilize the patient. For the purposes of
22 this section, "stabilization" means stabilization as defined
23 in s. 397.311(29). Where consistent with these objectives, the
24 plan may include services rendered by physicians, clinics,
25 community hospitals, and alternative delivery sites, as well
26 as at least one regional referral hospital per service area.
27 The plan shall provide that agreements negotiated between the
28 governing board, agency, or authority and providers shall
29 recognize hospitals that render a disproportionate share of
30 indigent care, provide other incentives to promote the
31 delivery of charity care to draw down federal funds where

1 appropriate, and require cost containment, including, but not
2 limited to, case management. From the funds specified in
3 subparagraphs (d)1. and 2. for indigent health care services,
4 service providers shall receive reimbursement at a Medicaid
5 rate to be determined by the governing board, agency, or
6 authority created pursuant to this paragraph for the initial
7 emergency room visit, and a per-member per-month fee or
8 capitation for those members enrolled in their service area,
9 as compensation for the services rendered following the
10 initial emergency visit. Except for provisions of emergency
11 services, upon determination of eligibility, enrollment shall
12 be deemed to have occurred at the time services were rendered.
13 The provisions for specific reimbursement of emergency
14 services shall be repealed on July 1, 2001, unless otherwise
15 reenacted by the Legislature. The capitation amount or rate
16 shall be determined prior to program implementation by an
17 independent actuarial consultant. In no event shall such
18 reimbursement rates exceed the Medicaid rate. The plan must
19 also provide that any hospitals owned and operated by
20 government entities on or after the effective date of this act
21 must, as a condition of receiving funds under this subsection,
22 afford public access equal to that provided under s. 286.011
23 as to any meeting of the governing board, agency, or authority
24 the subject of which is budgeting resources for the retention
25 of charity care, as that term is defined in the rules of the
26 Agency for Health Care Administration. The plan shall also
27 include innovative health care programs that provide
28 cost-effective alternatives to traditional methods of service
29 and delivery funding.

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

1 services as indigents or medically poor as defined in
2 paragraph (4)(d).

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

8 5. At the end of each fiscal year, the governing
9 board, agency, or authority shall prepare an audit that
10 reviews the budget of the plan, delivery of services, and
11 quality of services, and makes recommendations to increase the
12 plan's efficiency. The audit shall take into account
13 participant hospital satisfaction with the plan and assess the
14 amount of poststabilization patient transfers requested, and
15 accepted or denied, by the county public general hospital.

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

20 (6) SCHOOL CAPITAL OUTLAY SURTAX.--

21 (a)1. The school board in each county may levy,
22 pursuant to resolution conditioned to take effect only upon
23 approval by a majority vote of the electors of the county
24 voting in a referendum, a discretionary sales surtax at a rate
25 that may not exceed 0.5 percent.

26 2.~~(b)~~ The resolution shall include a statement that
27 provides a brief and general description of the school capital
28 outlay projects to be funded by the surtax. If applicable, the
29 resolution must state that the district school board has been
30 recognized by the State Board of Education as having a Florida
31 Frugal Schools Program. The statement shall conform to the

1 requirements of s. 101.161 and shall be placed on the ballot
2 by the governing body of the county. The following question
3 shall be placed on the ballot:

4
5 FOR THE CENTS TAX
6 AGAINST THE CENTS TAX

7
8 3.~~(c)~~ The resolution providing for the imposition of
9 the surtax shall set forth a plan for use of the surtax
10 proceeds for fixed capital expenditures or fixed capital costs
11 associated with the construction, reconstruction, or
12 improvement of school facilities and campuses which have a
13 useful life expectancy of 5 or more years, and any land
14 acquisition, land improvement, design, and engineering costs
15 related thereto. Additionally, the plan shall include the
16 costs of retrofitting and providing for technology
17 implementation, including hardware and software, for the
18 various sites within the school district. Surtax revenues may
19 be used for the purpose of servicing bond indebtedness to
20 finance projects authorized by this subsection, and any
21 interest accrued thereto may be held in trust to finance such
22 projects. Neither the proceeds of the surtax nor any interest
23 accrued thereto shall be used for operational expenses. If the
24 district school board has been recognized by the State Board
25 of Education as having a Florida Frugal Schools Program, the
26 district's plan for use of the surtax proceeds must be
27 consistent with this subsection and with uses assured under
28 the Florida Frugal Schools Program.

29 4.~~(d)~~ Any school board imposing the surtax shall
30 implement a freeze on noncapital local school property taxes,
31 at the millage rate imposed in the year prior to the

1 implementation of the surtax, for a period of at least 3 years
2 from the date of imposition of the surtax. This provision
3 shall not apply to existing debt service or required state
4 taxes.

5 ~~5.(e)~~ Surtax revenues collected by the Department of
6 Revenue pursuant to this subsection shall be distributed to
7 the school board imposing the surtax in accordance with law.

8 (b)1. Notwithstanding the provisions of paragraph (a),
9 the school board in any county may use up to 50 percent of the
10 revenues generated by the surtax for operational purposes
11 solely for salaries and benefits for teachers. However, in
12 addition to the requirements of paragraph (a), the resolution
13 providing for the imposition of the surtax shall specify the
14 percentage of surtax revenues to be used solely for salaries
15 and benefits for teachers as authorized by this paragraph. The
16 plan setting forth the use of surtax proceeds shall include
17 uses solely for salaries and benefits for teachers. The plan
18 shall provide criteria to account for use of proceeds solely
19 for salaries and benefits for teachers and shall provide for
20 an annual report by the school board documenting such use.

21 2. The school board of any county which has levied the
22 surtax authorized in this subsection before July 1, 2004, and
23 wishes to use a percentage of surtax revenues solely for
24 salaries and benefits for teachers as provided in this
25 paragraph may do so only pursuant to a new resolution
26 conditioned to take effect only upon approval by a majority
27 vote of the electors of the county voting in a referendum as
28 provided in subparagraph (a)2. However, the amount of surtax
29 revenues authorized for use solely for salaries and benefits
30 for teachers under this subparagraph shall be available only
31 to the extent such revenues are not otherwise dedicated to

1 service bond indebtedness in such counties as provided in
2 paragraph (a), if applicable.

3 3. This paragraph is repealed July 1, 2008.

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

5 (a) The governing body in each county that has a
6 population of less than 800,000 residents may levy an indigent
7 care surtax pursuant to an ordinance conditioned to take
8 effect only upon approval by a majority vote of the electors
9 of the county voting in a referendum. The surtax may be levied
10 at a rate not to exceed 0.5 percent, except that if a publicly
11 supported medical school is located in the county, the rate
12 shall not exceed 1 percent.

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

18
19 FOR THE. . . .CENTS TAX
20 AGAINST THE. . . .CENTS TAX
21

22 (c) The ordinance adopted by the governing body
23 providing for the imposition of the surtax must set forth a
24 plan for providing health care services to qualified
25 residents, as defined in paragraph (d). The plan and
26 subsequent amendments to it shall fund a broad range of health
27 care services for indigent persons and the medically poor,
28 including, but not limited to, primary care and preventive
29 care, as well as hospital care. It shall emphasize a
30 continuity of care in the most cost-effective setting, taking
31 into consideration a high quality of care and geographic

1 access. Where consistent with these objectives, it shall
2 include, without limitation, services rendered by physicians,
3 clinics, community hospitals, mental health centers, and
4 alternative delivery sites, as well as at least one regional
5 referral hospital where appropriate. It shall provide that
6 agreements negotiated between the county and providers shall
7 include reimbursement methodologies that take into account the
8 cost of services rendered to eligible patients, recognize
9 hospitals that render a disproportionate share of indigent
10 care, provide other incentives to promote the delivery of
11 charity care, and require cost containment, including, but not
12 limited to, case management. The plan must also include
13 innovative health care programs that provide cost-effective
14 alternatives to traditional methods of service delivery and
15 funding.

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

18 1. Qualified as indigent persons as certified by the
19 authorizing county;

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

30 3. Participating in innovative, cost-effective
31 programs approved by the authorizing county.

1 (e) Moneys collected pursuant to this subsection
2 remain the property of the state and shall be distributed by
3 the Department of Revenue on a regular and periodic basis to
4 the clerk of the circuit court as ex officio custodian of the
5 funds of the authorizing county. The clerk of the circuit
6 court shall:

7 1. Maintain the moneys in an indigent health care
8 trust fund.

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

11 3. Disburse the funds, including any interest earned,
12 to any provider of health care services, as provided in
13 paragraphs (c) and (d), upon directive from the authorizing
14 county.

15 (f) Notwithstanding any other provision of this
16 section, a county may not levy local option sales surtaxes
17 authorized in this subsection and subsections (2) and (3) in
18 excess of a combined rate of 1 percent or, if a publicly
19 supported medical school is located in the county, in excess
20 of a combined rate of 1.5 percent.

21 (8) DISTRICT SCHOOL CAPITAL OUTLAY AND OPERATIONS
22 SURTAX.--

23 (a) In addition to any other surtax levied pursuant to
24 this section, the school board in each county may levy,
25 pursuant to a resolution adopted by a majority vote of the
26 school board and conditioned to take effect only upon approval
27 by a majority vote of the electors of the county voting in a
28 referendum, a discretionary sales surtax at a rate not to
29 exceed 1 percent. The resolution shall specify the term and
30 proposed uses of the surtax. Proceeds of the surtax may be
31

1 used solely for school capital outlay or any operating
2 purposes.

3 (b) Before adopting a resolution imposing the surtax
4 authorized by this subsection, the school board shall conduct
5 a public hearing in each municipality in the county to discuss
6 the proposed resolution and the term, projects, and uses
7 specified in the resolution. Such public hearings shall be
8 conducted in accordance with the meeting and notice
9 requirements of s. 200.065 but addressing the sales surtax
10 instead of ad valorem millage and specifying application to
11 any operating purposes. For purposes of the notice under s.
12 200.065 for the sales surtax, references in the notice to uses
13 of tax proceeds for operations shall not be limited to
14 maintenance operations but shall include any operating
15 purposes proposed by the school board to be funded by surtax
16 proceeds.

17 (c) A statement that includes a brief and general
18 description of the purposes to be funded by the surtax and
19 that conforms to the requirements of s. 101.161 shall be
20 placed on the ballot by the governing body of the county. The
21 following questions shall be placed on the ballot:

22
23 FOR THECENTS TAX
24 AGAINST THECENTS TAX
25

26 (d) If the resolution providing for the imposition of
27 the surtax proposes to use any proceeds of the surtax for
28 school capital outlay, the resolution shall set forth a plan
29 for use of the surtax proceeds for fixed capital expenditures
30 or fixed capital costs associated with the construction,
31 reconstruction, or improvement of specific educational

1 facilities which have a useful life expectancy of 5 or more
2 years, and any land acquisition, land improvement, design, and
3 engineering costs related thereto. The plan shall contain an
4 implementation schedule for construction of the specific
5 school facilities described in the plan. If the resolution
6 providing for imposition of the surtax proposes to use any
7 surtax proceeds for any operating purposes, the plan shall
8 also specify the proposed allocations of surtax proceeds for
9 such operating purposes. A school district that receives
10 proceeds under this subsection may pledge the proceeds for the
11 purpose of servicing new bond indebtedness incurred pursuant
12 to law. A school district may use the services of the Division
13 of Bond Finance pursuant to the State Bond Act to issue any
14 bonds through the provisions of this subsection.

15 (e) Pursuant to s. 212.054(4), the proceeds of the
16 surtax levied under this subsection shall be distributed to
17 the school district of the county in which the surtax was
18 collected.

19 (f) Any school board levying the surtax authorized by
20 this subsection may not impose any school or educational
21 facilities impact fee and, prior to levying the surtax, shall
22 repeal any existing school or educational facilities impact
23 fee imposed by the board.

24 Section 5. Section 1013.352, Florida Statutes, is
25 created to read:

26 1013.352 School district exemption from educational
27 facilities construction and funding
28 standards.--Notwithstanding any other provision of law, a
29 school district may exempt itself from Department of Education
30 educational facilities construction and funding standards and
31 adopt alternative standards upon approval by a majority of the

1 electors of the school district voting in a referendum. The
2 proposed alternative construction and funding standards for
3 the school district shall be based on a 20-year projection
4 plan recommended by an educational facilities task force that
5 is convened by the school district and consists of local
6 elected municipal officials and the county commissioners. The
7 proposed alternative construction and funding standards shall
8 be published in one newspaper of general circulation in the
9 school district at least 30 days prior to the referendum.
10 Exemption from educational facilities construction and funding
11 standards shall not include exemption from any educational
12 facilities environmental or safety standards.

13 Section 6. This act shall take effect July 1, 2004.

14
15 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
16 COMMITTEE SUBSTITUTE FOR
17 Senate Bill 2406

18 This (CS) differs from the bill as filed in that it expands
19 the authorized uses of the School Capital Outlay Surtax by
20 allowing county school districts to use up to 50 percent of
21 the tax proceeds to pay salaries and benefits for teachers
22 under certain circumstances; and provides school districts the
23 option to exempt themselves from educational facilities
24 construction and funding standards set forth in Florida Law.
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