

HB 0297

2004

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

7
 8 Be It Enacted by the Legislature of the State of Florida:

9
 10 Section 1. Subsection (7) of section 212.055, Florida
 11 Statutes, is amended to read:

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

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

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

HB 0297

2004

30 county voting in a referendum. The surtax may be levied at a
 31 rate not to exceed 0.5 percent, except that if a publicly
 32 supported medical school is located in the county, the rate
 33 shall not exceed 1 percent.

34 2. Notwithstanding subparagraph 1., the governing body of
 35 any county that has a population of fewer than 30,000 residents
 36 may levy an indigent care surtax pursuant to an ordinance
 37 conditioned to take effect only upon approval by a majority vote
 38 of the electors of the county voting in a referendum. The surtax
 39 may be levied at a rate not to exceed 1 percent.

40 (b) A statement that includes a brief and general
 41 description of the purposes to be funded by the surtax and that
 42 conforms to the requirements of s. 101.161 shall be placed on
 43 the ballot by the governing body of the county. The following
 44 questions shall be placed on the ballot:

45
 46 FOR THE. . . .CENTS TAX
 47 AGAINST THE. . . .CENTS TAX
 48

49 (c)1. The ordinance adopted by the governing body
 50 providing for the imposition of the surtax must set forth a plan
 51 for providing health care services to qualified residents, as
 52 defined in paragraph (d). The plan and subsequent amendments to
 53 it shall fund a broad range of health care services for indigent
 54 persons and the medically poor, including, but not limited to,
 55 primary care and preventive care, as well as hospital care. It
 56 shall emphasize a continuity of care in the most cost-effective
 57 setting, taking into consideration a high quality of care and
 58 geographic access. Where consistent with these objectives, it

HB 0297

2004

59 shall include, without limitation, services rendered by
 60 physicians, clinics, community hospitals, mental health centers,
 61 and alternative delivery sites, as well as at least one regional
 62 referral hospital where appropriate. It shall provide that
 63 agreements negotiated between the county and providers shall
 64 include reimbursement methodologies that take into account the
 65 cost of services rendered to eligible patients, recognize
 66 hospitals that render a disproportionate share of indigent care,
 67 provide other incentives to promote the delivery of charity
 68 care, and require cost containment, including, but not limited
 69 to, case management. The plan must also include innovative
 70 health care programs that provide cost-effective alternatives to
 71 traditional methods of service delivery and funding.

72 2. In addition to the uses specified or services required
 73 to be provided under this subsection, the ordinance adopted by a
 74 county that has a population of fewer than 30,000 residents may
 75 pledge surtax proceeds to service new or existing bond
 76 indebtedness incurred to finance, plan, construct, or
 77 reconstruct a public or not-for-profit hospital in such county
 78 and any land acquisition, land improvement, design, or
 79 engineering costs related to such hospital, if the governing
 80 body of the county determines that a public or not-for-profit
 81 hospital existing at the time of issuance of the bonds
 82 authorized under this subparagraph would, more likely than not,
 83 otherwise cease to operate. The plan required under this
 84 paragraph may, by an extraordinary vote of the governing body of
 85 such county, provide that some or all of the surtax revenues and
 86 any interest earned must be expended for the purpose of
 87 servicing such bond indebtedness. Such county may also use the

HB 0297

2004

88 services of the Division of Bond Finance of the State Board of
 89 Administration pursuant to the State Bond Act to issue bonds
 90 under this subparagraph. A jurisdiction may not issue bonds
 91 under this subparagraph more frequently than once per year. Any
 92 county that has a population of fewer than 30,000 residents at
 93 the time any bonds authorized in this subparagraph are issued
 94 retains the authority granted under this subparagraph throughout
 95 the terms of such bonds, including the term of any refinancing
 96 bonds, regardless of any subsequent increase in population which
 97 would result in such county having 30,000 or more residents.

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

- 100 1. Qualified as indigent persons as certified by the
 101 authorizing county;
- 102 2. Certified by the authorizing county as meeting the
 103 definition of the medically poor, defined as persons having
 104 insufficient income, resources, and assets to provide the needed
 105 medical care without using resources required to meet basic
 106 needs for shelter, food, clothing, and personal expenses; not
 107 being eligible for any other state or federal program or having
 108 medical needs that are not covered by any such program; or
 109 having insufficient third-party insurance coverage. In all
 110 cases, the authorizing county shall serve as the payor of last
 111 resort; or
- 112 3. Participating in innovative, cost-effective programs
 113 approved by the authorizing county.

114 (e) Moneys collected pursuant to this subsection remain
 115 the property of the state and shall be distributed by the
 116 Department of Revenue on a regular and periodic basis to the

HB 0297

2004

117 clerk of the circuit court as ex officio custodian of the funds
 118 of the authorizing county. The clerk of the circuit court shall:

119 1. Maintain the moneys in an indigent health care trust
 120 fund.

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

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

126 4. Disburse the funds, including any interest earned, to
 127 service any bond indebtedness authorized in this subsection upon
 128 directive from the authorizing county, which directive may be
 129 irrevocably given at the time the bond indebtedness is incurred.

130 (f) Notwithstanding any other provision of this section, a
 131 county may not levy local option sales surtaxes authorized in
 132 this subsection and subsections (2) and (3) in excess of a
 133 combined rate of 1 percent or, if a publicly supported medical
 134 school is located in the county or the county has a population
 135 of fewer than 30,000 residents, in excess of a combined rate of
 136 1.5 percent.

137 Section 2. This act shall take effect upon becoming a law.
 138