

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:

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 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  
 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 50,000 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  
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 50,000 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  
 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 50,000 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 50,000 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  
 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 50,000 residents, in excess of a combined rate of  
 136 1.5 percent.

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