

By Senator Bennett

21-624-04

See HB 43

1 A bill to be entitled
 2 An act relating to the school capital outlay
 3 surtax; amending s. 212.055, F.S.; authorizing
 4 counties to use a portion of surtax revenues
 5 for certain operational purposes under certain
 6 circumstances; providing requirements and
 7 limitations; providing for future repeal;
 8 providing an effective date.

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

11
 12 Section 1. Section 212.055, Florida Statutes, as
 13 amended by section 91 of chapter 2003-402, Laws of Florida, is
 14 amended to read:

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

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

29 (a) Each charter county which adopted a charter prior
 30 to January 1, 1984, and each county the government of which is
 31 consolidated with that of one or more municipalities, may levy

1 a discretionary sales surtax, subject to approval by a
2 majority vote of the electorate of the county or by a charter
3 amendment approved by a majority vote of the electorate of the
4 county.

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

6 (c) The proposal to adopt a discretionary sales surtax
7 as provided in this subsection and to create a trust fund
8 within the county accounts shall be placed on the ballot in
9 accordance with law at a time to be set at the discretion of
10 the governing body.

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

14 1. Deposited by the county in the trust fund and shall
15 be used for the purposes of development, construction,
16 equipment, maintenance, operation, supportive services,
17 including a countywide bus system, and related costs of a
18 fixed guideway rapid transit system;

19 2. Remitted by the governing body of the county to an
20 expressway or transportation authority created by law to be
21 used, at the discretion of such authority, for the
22 development, construction, operation, or maintenance of roads
23 or bridges in the county, for the operation and maintenance of
24 a bus system, for the payment of principal and interest on
25 existing bonds issued for the construction of such roads or
26 bridges, and, upon approval by the county commission, such
27 proceeds may be pledged for bonds issued to refinance existing
28 bonds or new bonds issued for the construction of such roads
29 or bridges;

30 3. For each county, as defined in s. 125.011(1), used
31 for the development, construction, operation, and maintenance

1 of roads and bridges in the county; for the expansion,
2 operation, and maintenance of bus and fixed guideway systems;
3 and for the payment of principal and interest on bonds issued
4 for the construction of fixed guideway rapid transit systems,
5 bus systems, roads, or bridges; and such proceeds may be
6 pledged by the governing body of the county for bonds issued
7 to refinance existing bonds or new bonds issued for the
8 construction of such fixed guideway rapid transit systems, bus
9 systems, roads, or bridges and no more than 25 percent used
10 for nontransit uses; and

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

27 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

28 (a)1. The governing authority in each county may levy
29 a discretionary sales surtax of 0.5 percent or 1 percent. The
30 levy of the surtax shall be pursuant to ordinance enacted by a
31 majority of the members of the county governing authority and

1 approved by a majority of the electors of the county voting in
2 a referendum on the surtax. If the governing bodies of the
3 municipalities representing a majority of the county's
4 population adopt uniform resolutions establishing the rate of
5 the surtax and calling for a referendum on the surtax, the
6 levy of the surtax shall be placed on the ballot and shall
7 take effect if approved by a majority of the electors of the
8 county voting in the referendum on the surtax.

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

16 (b) A statement which includes a brief general
17 description of the projects to be funded by the surtax and
18 which conforms to the requirements of s. 101.161 shall be
19 placed on the ballot by the governing authority of any county
20 which enacts an ordinance calling for a referendum on the levy
21 of the surtax or in which the governing bodies of the
22 municipalities representing a majority of the county's
23 population adopt uniform resolutions calling for a referendum
24 on the surtax. The following question shall be placed on the
25 ballot:

26
27 FOR the -cent sales tax
28 AGAINST the -cent sales tax
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30 (c) Pursuant to s. 212.054(4), the proceeds of the
31 surtax levied under this subsection shall be distributed to

1 the county and the municipalities within such county in which
2 the surtax was collected, according to:

3 1. An interlocal agreement between the county
4 governing authority and the governing bodies of the
5 municipalities representing a majority of the county's
6 municipal population, which agreement may include a school
7 district with the consent of the county governing authority
8 and the governing bodies of the municipalities representing a
9 majority of the county's municipal population; or

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

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13 Any change in the distribution formula must take effect on the
14 first day of any month that begins at least 60 days after
15 written notification of that change has been made to the
16 department.

17 (d)1. The proceeds of the surtax authorized by this
18 subsection and any interest accrued thereto shall be expended
19 by the school district or within the county and municipalities
20 within the county, or, in the case of a negotiated joint
21 county agreement, within another county, to finance, plan, and
22 construct infrastructure and to acquire land for public
23 recreation or conservation or protection of natural resources
24 and to finance the closure of county-owned or municipally
25 owned solid waste landfills that are already closed or are
26 required to close by order of the Department of Environmental
27 Protection. Any use of such proceeds or interest for purposes
28 of landfill closure prior to July 1, 1993, is ratified.
29 Neither the proceeds nor any interest accrued thereto shall be
30 used for operational expenses of any infrastructure, except
31 that any county with a population of less than 75,000 that is

1 required to close a landfill by order of the Department of
2 Environmental Protection may use the proceeds or any interest
3 accrued thereto for long-term maintenance costs associated
4 with landfill closure. Counties, as defined in s. 125.011(1),
5 and charter counties may, in addition, use the proceeds and
6 any interest accrued thereto to retire or service indebtedness
7 incurred for bonds issued prior to July 1, 1987, for
8 infrastructure purposes, and for bonds subsequently issued to
9 refund such bonds. Any use of such proceeds or interest for
10 purposes of retiring or servicing indebtedness incurred for
11 such refunding bonds prior to July 1, 1999, is ratified.

12 2. For the purposes of this paragraph,
13 "infrastructure" means:

14 a. Any fixed capital expenditure or fixed capital
15 outlay associated with the construction, reconstruction, or
16 improvement of public facilities which have a life expectancy
17 of 5 or more years and any land acquisition, land improvement,
18 design, and engineering costs related thereto.

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

24 c. Any expenditure for the construction, lease, or
25 maintenance of, or provision of utilities or security for,
26 facilities as defined in s. 29.008.

27 3. Notwithstanding any other provision of this
28 subsection, a discretionary sales surtax imposed or extended
29 after the effective date of this act may provide for an amount
30 not to exceed 15 percent of the local option sales surtax
31 proceeds to be allocated for deposit to a trust fund within

1 the county's accounts created for the purpose of funding
2 economic development projects of a general public purpose
3 targeted to improve local economies, including the funding of
4 operational costs and incentives related to such economic
5 development. The ballot statement must indicate the intention
6 to make an allocation under the authority of this
7 subparagraph.

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

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

- 25 a. The debt service obligations for any year are met;
26 b. The county's comprehensive plan has been determined
27 to be in compliance with part II of chapter 163; and
28 c. The county has adopted an amendment to the surtax
29 ordinance pursuant to the procedure provided in s. 125.66
30 authorizing additional uses of the surtax proceeds and
31 interest.

1 2. A municipality located within a county that has a
2 population of 50,000 or less on April 1, 1992, or within a
3 county designated as an area of critical state concern on the
4 effective date of this act, and that imposed the surtax before
5 July 1, 1992, may not use the proceeds and interest of the
6 surtax for any purpose other than an infrastructure purpose
7 authorized in paragraph (d) unless the municipality's
8 comprehensive plan has been determined to be in compliance
9 with part II of chapter 163 and the municipality has adopted
10 an amendment to its surtax ordinance or resolution pursuant to
11 the procedure provided in s. 166.041 authorizing additional
12 uses of the surtax proceeds and interest. Such municipality
13 may expend the surtax proceeds and interest for any public
14 purpose authorized in the amendment.

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

20 (g) Notwithstanding paragraph (d), a county in which
21 40 percent or more of the just value of real property is
22 exempt or immune from ad valorem taxation, and the
23 municipalities within such a county, may use the proceeds and
24 interest of the surtax for operation and maintenance of parks
25 and recreation programs and facilities established with the
26 proceeds of the surtax.

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

31 (3) SMALL COUNTY SURTAX.--

1 (a) The governing authority in each county that has a
2 population of 50,000 or less on April 1, 1992, may levy a
3 discretionary sales surtax of 0.5 percent or 1 percent. The
4 levy of the surtax shall be pursuant to ordinance enacted by
5 an extraordinary vote of the members of the county governing
6 authority if the surtax revenues are expended for operating
7 purposes. If the surtax revenues are expended for the purpose
8 of servicing bond indebtedness, the surtax shall be approved
9 by a majority of the electors of the county voting in a
10 referendum on the surtax.

11 (b) A statement that includes a brief general
12 description of the projects to be funded by the surtax and
13 conforms to the requirements of s. 101.161 shall be placed on
14 the ballot by the governing authority of any county that
15 enacts an ordinance calling for a referendum on the levy of
16 the surtax for the purpose of servicing bond indebtedness.
17 The following question shall be placed on the 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 the 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

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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.

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6 Any change in the distribution formula shall take effect on
7 the 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. If the surtax is levied pursuant to a
11 referendum, the proceeds of the surtax and any interest
12 accrued thereto may be expended by the school district or
13 within the county and municipalities within the county, or, in
14 the case of a negotiated joint county agreement, within
15 another county, for the purpose of servicing bond indebtedness
16 to finance, plan, and construct infrastructure and to acquire
17 land for public recreation or conservation or protection of
18 natural resources. However, if the surtax is levied pursuant
19 to an ordinance approved by an extraordinary vote of the
20 members of the county governing authority, the proceeds and
21 any interest accrued thereto may be used for operational
22 expenses of any infrastructure or for any public purpose
23 authorized in the ordinance under which the surtax is levied.

24 2. For the purposes of this paragraph,
25 "infrastructure" means any fixed capital expenditure or fixed
26 capital costs associated with the construction,
27 reconstruction, or improvement of public facilities that have
28 a life expectancy of 5 or more years and any land acquisition,
29 land improvement, design, and engineering costs related
30 thereto.

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1 (e) A school district, county, or municipality that
2 receives proceeds under this subsection following a referendum
3 may pledge the 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 pursuant to
6 the State Bond Act to issue any bonds through the provisions
7 of this subsection. A jurisdiction may not issue bonds
8 pursuant to this subsection more frequently than once per
9 year. A county and municipality may join together to issue
10 bonds authorized by this subsection.

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

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

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

26 (b) If the ordinance is conditioned on a referendum, a
27 statement that includes a brief and general description of the
28 purposes to be funded by the surtax and that conforms to the
29 requirements of s. 101.161 shall be placed on the ballot by
30 the governing body of the county. The following questions
31 shall be placed on the ballot:

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FOR THE . . . CENTS TAX
AGAINST THE . . . CENTS TAX

(c) The ordinance adopted by the governing body providing for the imposition of the surtax shall set forth a plan for providing health care services to qualified residents, as defined in paragraph (d). Such plan and subsequent amendments to it shall fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. The plan must also address the services to be provided by the Level I trauma center. It shall emphasize a continuity of care in the most cost-effective setting, taking into consideration both a high quality of care and geographic access. Where consistent with these objectives, it shall include, without limitation, services rendered by physicians, clinics, community hospitals, mental health centers, and alternative delivery sites, as well as at least one regional referral hospital where appropriate. It shall provide that agreements negotiated between the county and providers, including hospitals with a Level I trauma center, will include reimbursement methodologies that take into account the cost of services rendered to eligible patients, recognize hospitals that render a disproportionate share of indigent care, provide other incentives to promote the delivery of charity care, promote the advancement of technology in medical services, recognize the level of responsiveness to medical needs in trauma cases, and require cost containment including, but not limited to, case management. It must also provide that any hospitals that are

1 owned and operated by government entities on May 21, 1991,
2 must, as a condition of receiving funds under this subsection,
3 afford public access equal to that provided under s. 286.011
4 as to meetings of the governing board, the subject of which is
5 budgeting resources for the rendition of charity care as that
6 term is defined in the Florida Hospital Uniform Reporting
7 System (FHURS) manual referenced in s. 408.07. The plan shall
8 also include innovative health care programs that provide
9 cost-effective alternatives to traditional methods of service
10 delivery and funding.

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

14 1. Qualified as indigent persons as certified by the
15 authorizing county;

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

26 3. Participating in innovative, cost-effective
27 programs approved by the authorizing county.

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

1 funds of the authorizing county. The clerk of the circuit
2 court shall:

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

5 2. Invest any funds held on deposit in the trust fund
6 pursuant to general law;

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

30 4. Prepare on a biennial basis an audit of the trust
31 fund specified in subparagraph 1. Commencing February 1, 2004,

1 such audit shall be delivered to the governing body and to the
2 chair of the legislative delegation of each authorizing
3 county.

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

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

19 (a) The rate shall be 0.5 percent.

20 (b) If the ordinance is conditioned on a referendum,
21 the proposal to adopt the county public hospital surtax shall
22 be placed on the ballot in accordance with law at a time to be
23 set at the discretion of the governing body. The referendum
24 question on the ballot shall include a brief general
25 description of the health care services to be funded by the
26 surtax.

27 (c) Proceeds from the surtax shall be:

28 1. Deposited by the county in a special fund, set
29 aside from other county funds, to be used only for the
30 operation, maintenance, and administration of the county
31 public general hospital; and

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

4 (d) Except as provided in subparagraphs 1. and 2., the
5 county must continue to contribute each year an amount equal
6 to at least 80 percent of that percentage of the total county
7 budget appropriated for the operation, administration, and
8 maintenance of the county public general hospital from the
9 county's general revenues in the fiscal year of the county
10 ending September 30, 1991:

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

17 2. However, in the first year of the plan, a total of
18 \$10 million shall be remitted to such governing board, agency,
19 or authority, to be used solely for the purpose of funding the
20 plan for indigent health care services provided for in
21 paragraph (e), and in the second year of the plan, a total of
22 \$15 million shall be so remitted and used.

23 (e) A governing board, agency, or authority shall be
24 chartered by the county commission upon this act becoming law.
25 The governing board, agency, or authority shall adopt and
26 implement a health care plan for indigent health care
27 services. The governing board, agency, or authority shall
28 consist of no more than seven and no fewer than five members
29 appointed by the county commission. The members of the
30 governing board, agency, or authority shall be at least 18
31 years of age and residents of the county. No member may be

1 employed by or affiliated with a health care provider or the
2 public health trust, agency, or authority responsible for the
3 county public general hospital. The following community
4 organizations shall each appoint a representative to a
5 nominating committee: the South Florida Hospital and
6 Healthcare Association, the Miami-Dade County Public Health
7 Trust, the Dade County Medical Association, the Miami-Dade
8 County Homeless Trust, and the Mayor of Miami-Dade County.
9 This committee shall nominate between 10 and 14 county
10 citizens for the governing board, agency, or authority. The
11 slate shall be presented to the county commission and the
12 county commission shall confirm the top five to seven
13 nominees, depending on the size of the governing board. Until
14 such time as the governing board, agency, or authority is
15 created, the funds provided for in subparagraph (d)2. shall be
16 placed in a restricted account set aside from other county
17 funds and not disbursed by the county for any other purpose.

18 1. The plan shall divide the county into a minimum of
19 four and maximum of six service areas, with no more than one
20 participant hospital per service area. The county public
21 general hospital shall be designated as the provider for one
22 of the service areas. Services shall be provided through
23 participants' primary acute care facilities.

24 2. The plan and subsequent amendments to it shall fund
25 a defined range of health care services for both indigent
26 persons and the medically poor, including primary care,
27 preventive care, hospital emergency room care, and hospital
28 care necessary to stabilize the patient. For the purposes of
29 this section, "stabilization" means stabilization as defined
30 in s. 397.311(29). Where consistent with these objectives, the
31 plan may include services rendered by physicians, clinics,

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

1 of charity care, as that term is defined in the rules of the
2 Agency for Health Care Administration. The plan shall also
3 include innovative health care programs that provide
4 cost-effective alternatives to traditional methods of service
5 and delivery funding.

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

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

15 5. At the end of each fiscal year, the governing
16 board, agency, or authority shall prepare an audit that
17 reviews the budget of the plan, delivery of services, and
18 quality of services, and makes recommendations to increase the
19 plan's efficiency. The audit shall take into account
20 participant hospital satisfaction with the plan and assess the
21 amount of poststabilization patient transfers requested, and
22 accepted or denied, by the county public general hospital.

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

27 (6) SCHOOL CAPITAL OUTLAY SURTAX.--

28 (a)1. The school board in each county may levy,
29 pursuant to resolution conditioned to take effect only upon
30 approval by a majority vote of the electors of the county

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1 voting in a referendum, a discretionary sales surtax at a rate
2 that may not exceed 0.5 percent.

3 2.(b) The resolution shall include a statement that
4 provides a brief and general description of the school capital
5 outlay projects to be funded by the surtax. If applicable, the
6 resolution must state that the district school board has been
7 recognized by the State Board of Education as having a Florida
8 Frugal Schools Program. The statement shall conform to the
9 requirements of s. 101.161 and shall be placed on the ballot
10 by the governing body of the county. The following question
11 shall be placed on the ballot:

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13 FOR THE CENTS TAX
14 AGAINST THE CENTS TAX
15

16 3.(c) The resolution providing for the imposition of
17 the surtax shall set forth a plan for use of the surtax
18 proceeds for fixed capital expenditures or fixed capital costs
19 associated with the construction, reconstruction, or
20 improvement of school facilities and campuses which have a
21 useful life expectancy of 5 or more years, and any land
22 acquisition, land improvement, design, and engineering costs
23 related thereto. Additionally, the plan shall include the
24 costs of retrofitting and providing for technology
25 implementation, including hardware and software, for the
26 various sites within the school district. Surtax revenues may
27 be used for the purpose of servicing bond indebtedness to
28 finance projects authorized by this subsection, and any
29 interest accrued thereto may be held in trust to finance such
30 projects. Neither the proceeds of the surtax nor any interest
31 accrued thereto shall be used for operational expenses. If the

1 district school board has been recognized by the State Board
2 of Education as having a Florida Frugal Schools Program, the
3 district's plan for use of the surtax proceeds must be
4 consistent with this subsection and with uses assured under
5 the Florida Frugal Schools Program.

6 ~~4.(d)~~ Any school board imposing the surtax shall
7 implement a freeze on noncapital local school property taxes,
8 at the millage rate imposed in the year prior to the
9 implementation of the surtax, for a period of at least 3 years
10 from the date of imposition of the surtax. This provision
11 shall not apply to existing debt service or required state
12 taxes.

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

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

29 2. The school board of any county which has levied the
30 surtax authorized in this subsection before July 1, 2004, and
31 wishes to use a percentage of surtax revenues solely for

1 salaries and benefits for teachers as provided in this
2 paragraph may do so only pursuant to a new resolution
3 conditioned to take effect only upon approval by a majority
4 vote of the electors of the county voting in a referendum as
5 provided in subparagraph (a)2. However, the amount of surtax
6 revenues authorized for use solely for salaries and benefits
7 for teachers under this subparagraph shall be available only
8 to the extent such revenues are not otherwise dedicated to
9 service bond indebtedness in such counties as provided in
10 paragraph (a), if applicable.

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

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

13 (a) The governing body in each county that has a
14 population of less than 800,000 residents may levy an indigent
15 care surtax pursuant to an ordinance conditioned to take
16 effect only upon approval by a majority vote of the electors
17 of the county voting in a referendum. The surtax may be levied
18 at a rate not to exceed 0.5 percent, except that if a publicly
19 supported medical school is located in the county, the rate
20 shall not exceed 1 percent.

21 (b) A statement that includes a brief and general
22 description of the purposes to be funded by the surtax and
23 that conforms to the requirements of s. 101.161 shall be
24 placed on the ballot by the governing body of the county. The
25 following questions shall be placed on the ballot:

26
27 FOR THE. . . .CENTS TAX
28 AGAINST THE. . . .CENTS TAX
29

30 (c) The ordinance adopted by the governing body
31 providing for the imposition of the surtax must set forth a

1 plan for providing health care services to qualified
2 residents, as defined in paragraph (d). The plan and
3 subsequent amendments to it shall fund a broad range of health
4 care services for indigent persons and the medically poor,
5 including, but not limited to, primary care and preventive
6 care, as well as hospital care. It shall emphasize a
7 continuity of care in the most cost-effective setting, taking
8 into consideration a high quality of care and geographic
9 access. Where consistent with these objectives, it shall
10 include, without limitation, services rendered by physicians,
11 clinics, community hospitals, mental health centers, and
12 alternative delivery sites, as well as at least one regional
13 referral hospital where appropriate. It shall provide that
14 agreements negotiated between the county and providers shall
15 include reimbursement methodologies that take into account the
16 cost of services rendered to eligible patients, recognize
17 hospitals that render a disproportionate share of indigent
18 care, provide other incentives to promote the delivery of
19 charity care, and require cost containment, including, but not
20 limited to, case management. The plan must also include
21 innovative health care programs that provide cost-effective
22 alternatives to traditional methods of service delivery and
23 funding.

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

26 1. Qualified as indigent persons as certified by the
27 authorizing county;

28 2. Certified by the authorizing county as meeting the
29 definition of the medically poor, defined as persons having
30 insufficient income, resources, and assets to provide the
31 needed medical care without using resources required to meet

1 basic needs for shelter, food, clothing, and personal
2 expenses; not being eligible for any other state or federal
3 program or having medical needs that are not covered by any
4 such program; or having insufficient third-party insurance
5 coverage. In all cases, the authorizing county shall serve as
6 the payor of last resort; or

7 3. Participating in innovative, cost-effective
8 programs approved by the authorizing county.

9 (e) Moneys collected pursuant to this subsection
10 remain the property of the state and shall be distributed by
11 the Department of Revenue on a regular and periodic basis to
12 the clerk of the circuit court as ex officio custodian of the
13 funds of the authorizing county. The clerk of the circuit
14 court shall:

15 1. Maintain the moneys in an indigent health care
16 trust fund.

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

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

23 (f) Notwithstanding any other provision of this
24 section, a county may not levy local option sales surtaxes
25 authorized in this subsection and subsections (2) and (3) in
26 excess of a combined rate of 1 percent or, if a publicly
27 supported medical school is located in the county, in excess
28 of a combined rate of 1.5 percent.

29 Section 2. This act shall take effect July 1, 2004.

30
31