

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

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

10

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

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

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

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

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

4 2. Notwithstanding subparagraph 1., the governing body  
5 of any county that has a population of fewer than 50,000  
6 residents may levy an indigent care surtax pursuant to an  
7 ordinance conditioned to take effect only upon approval by a  
8 majority vote of the electors of the county voting in a  
9 referendum. The surtax may be levied at a rate not to exceed 1  
10 percent.

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

16  
17 FOR THE. . . .CENTS TAX  
18 AGAINST THE. . . .CENTS TAX  
19

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

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

14 2. In addition to the uses specified or services  
15 required to be provided under this subsection, the ordinance  
16 adopted by a county that has a population of fewer than 50,000  
17 residents may pledge surtax proceeds to service new or  
18 existing bond indebtedness incurred to finance, plan,  
19 construct, or reconstruct a public or not-for-profit hospital  
20 in such county and any land acquisition, land improvement,  
21 design, or engineering costs related to such hospital, if the  
22 governing body of the county determines that a public or  
23 not-for-profit hospital existing at the time of issuance of  
24 the bonds authorized under this subparagraph would, more  
25 likely than not, otherwise cease to operate. The plan required  
26 under this paragraph may, by an extraordinary vote of the  
27 governing body of such county, provide that some or all of the  
28 surtax revenues and any interest earned must be expended for  
29 the purpose of servicing such bond indebtedness. Such county  
30 may also use the services of the Division of Bond Finance of  
31 the State Board of Administration pursuant to the State Bond

1 Act to issue bonds under this subparagraph. A jurisdiction may  
2 not issue bonds under this subparagraph more frequently than  
3 once per year. Any county that has a population of fewer than  
4 50,000 residents at the time any bonds authorized in this  
5 subparagraph are issued retains the authority granted under  
6 this subparagraph throughout the terms of such bonds,  
7 including the term of any refinancing bonds, regardless of any  
8 subsequent increase in population which would result in such  
9 county having 50,000 or more residents.

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

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

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

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

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

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

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

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

9           4. Disburse the funds, including any interest earned,  
10 to service any bond indebtedness authorized in this subsection  
11 upon directive from the authorizing county, which directive  
12 may be irrevocably given at the time the bond indebtedness is  
13 incurred.

14           (f) Notwithstanding any other provision of this  
15 section, a county may not levy local option sales surtaxes  
16 authorized in this subsection and subsections (2) and (3) in  
17 excess of a combined rate of 1 percent or, if a publicly  
18 supported medical school is located in the county or the  
19 county has a population of fewer than 50,000 residents, in  
20 excess of a combined rate of 1.5 percent.

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

23  
24  
25  
26  
27  
28  
29  
30  
31