

HB 0055

2005

1 A bill to be entitled
 2 An act relating to the voter-approved indigent care
 3 surtax; amending s. 212.055, F.S.; authorizing small
 4 counties having a specified population to levy an indigent
 5 care surtax subject to referendum approval; providing
 6 limitations; providing procedures; specifying authorized
 7 uses of surtax proceeds; authorizing issuance of bonds for
 8 certain purposes; providing a maximum tax rate; providing
 9 an effective date.

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

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

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

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

HB 0055

2005

29 (a)1. The governing body in each county that has a
 30 population of fewer ~~less~~ than 800,000 residents may levy an
 31 indigent care surtax pursuant to an ordinance conditioned to
 32 take effect only upon approval by a majority vote of the
 33 electors of the county voting in a referendum. The surtax may be
 34 levied at a rate not to exceed 0.5 percent, except that if a
 35 publicly supported medical school is located in the county, the
 36 rate shall not exceed 1 percent.

37 2. Notwithstanding subparagraph 1., the governing body of
 38 any county that has a population of fewer than 50,000 residents
 39 may levy an indigent care surtax pursuant to an ordinance
 40 conditioned to take effect only upon approval by a majority vote
 41 of the electors of the county voting in a referendum. The surtax
 42 may be levied at a rate not to exceed 1 percent.

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

48
 49 FOR THE. . . .CENTS TAX
 50 AGAINST THE. . . .CENTS TAX
 51

52 (c)1. The ordinance adopted by the governing body
 53 providing for the imposition of the surtax must set forth a plan
 54 for providing health care services to qualified residents, as
 55 defined in paragraph (d). The plan and subsequent amendments to
 56 it shall fund a broad range of health care services for indigent
 57 persons and the medically poor, including, but not limited to,

HB 0055

2005

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

75 2. In addition to the uses specified or services required
 76 to be provided under this subsection, the ordinance adopted by a
 77 county that has a population of fewer than 50,000 residents may
 78 pledge surtax proceeds to service new or existing bond
 79 indebtedness incurred to finance, plan, construct, or
 80 reconstruct a public or not-for-profit hospital in such county
 81 and any land acquisition, land improvement, design, or
 82 engineering costs related to such hospital, if the governing
 83 body of the county determines that a public or not-for-profit
 84 hospital existing at the time of issuance of the bonds
 85 authorized under this subparagraph would, more likely than not,
 86 otherwise cease to operate. The plan required under this

HB 0055

2005

87 paragraph may, by an extraordinary vote of the governing body of
 88 such county, provide that some or all of the surtax revenues and
 89 any interest earned must be expended for the purpose of
 90 servicing such bond indebtedness. Such county may also use the
 91 services of the Division of Bond Finance of the State Board of
 92 Administration pursuant to the State Bond Act to issue bonds
 93 under this subparagraph. A jurisdiction may not issue bonds
 94 under this subparagraph more frequently than once per year. Any
 95 county that has a population of fewer than 50,000 residents at
 96 the time any bonds authorized in this subparagraph are issued
 97 retains the authority granted under this subparagraph throughout
 98 the terms of such bonds, including the terms of any refinancing
 99 bonds, regardless of any subsequent increase in population which
 100 would result in such county's having 50,000 or more residents.

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

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

HB 0055

2005

115 3. Participating in innovative, cost-effective programs
 116 approved by the authorizing county.

117 (e) Moneys collected pursuant to this subsection remain
 118 the property of the state and shall be distributed by the
 119 Department of Revenue on a regular and periodic basis to the
 120 clerk of the circuit court as ex officio custodian of the funds
 121 of the authorizing county. The clerk of the circuit court shall:

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

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

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

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

133 (f) Notwithstanding any other provision of this section, a
 134 county may not levy local option sales surtaxes authorized in
 135 this subsection and subsections (2) and (3) in excess of a
 136 combined rate of 1 percent or, if a publicly supported medical
 137 school is located in the county or if the county has a
 138 population of fewer than 50,000 residents, in excess of a
 139 combined rate of 1.5 percent.

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