



1 | be applied in the following order: those enumerated in s.  
2 | 631.828, those enumerated in s. 220.191, those enumerated in  
3 | s. 220.181, those enumerated in s. 220.183, those enumerated  
4 | in s. 220.182, those enumerated in s. 220.1895, those  
5 | enumerated in s. 221.02, those enumerated in s. 220.184, those  
6 | enumerated in s. 220.186, those enumerated in s. 220.1845,  
7 | those enumerated in s. 220.19, those enumerated in s. 220.185,  
8 | those enumerated in s. 220.187, those enumerated in s.  
9 | 220.192, ~~and~~ those enumerated in s. 220.193, and those  
10 | enumerated in s. 220.1875.

11 |         Section 2. Section 220.1875, Florida Statutes, is  
12 | created to read:

13 |         220.1875 Credits for contributions for medical care  
14 | for indigent persons.--

15 |         (1) PURPOSE.--The purpose of this section is to  
16 | provide corporate taxpayers a credit against corporate income  
17 | taxes for contributions for qualifying health care clinics to  
18 | provide medical care for indigent persons and to provide  
19 | relief to qualifying health care clinics who provide a  
20 | disproportionate share of medical care for indigent persons.

21 |         (2) DEFINITIONS.--For purposes of this section:

22 |         (a) "Board" means the board of directors of the fund.

23 |         (b) "Department" means the Department of Revenue.

24 |         (c) "Fund" means the Health Care Clinic Indigent Care  
25 | Trust Fund created in s. 220.1876.

26 |         (d) "Health care clinic" means a clinic as defined in  
27 | s. 400.9905 or a Federal Qualified Health Center as defined in  
28 | 42 U.S.C. s. 1395x.

29 |         (e) "Charity care" means medical care provided to a  
30 | person who has insufficient resources or assets to pay for  
31 | such care without using resources that are required to meet

1 the person's basic need for food, shelter, and clothing. A  
2 person may not be considered eligible for charity care if the  
3 person's family income, for the 12 months preceding the  
4 determination of his or her financial status by the health  
5 care clinic, exceeds 150 percent of the federal poverty  
6 guidelines, unless the amount of health care charges due from  
7 the person exceeds 25 percent of annual family income.  
8 However, in no case shall medical care provided by a health  
9 care clinic be considered charity care when provided for a  
10 person whose family income exceeds four times the federal  
11 poverty level for a family of four.

12 (3) CONTRIBUTIONS TO THE FUND; TAX CREDIT.--

13 (a) A corporate taxpayer may make contributions to the  
14 fund at any time by submitting the contribution to the  
15 department for deposit into the fund, thereby becoming  
16 eligible for credits against the corporation's state corporate  
17 income tax liabilities as provided in paragraph (b). The  
18 department shall account for such contributions by each  
19 corporate taxpayer and may require the filing of an approved  
20 form together with the contribution for that purpose.

21 (b) A credit of 100 percent of an eligible  
22 contribution is allowed against any tax due for a taxable year  
23 under this chapter. However, such a credit may not exceed 75  
24 percent of the tax due under this chapter for the taxable  
25 year, after the application of any other allowable credits by  
26 the taxpayer.

27 (c) If the credit granted pursuant to this section is  
28 not fully used in any single year because of insufficient tax  
29 liability on the part of the corporation, the unused amount  
30 may be carried forward for a period not to exceed 3 years.  
31

1           (d) A taxpayer who files a consolidated return  
2 pursuant to s. 220.131(1) as a member of an affiliated group  
3 may be allowed the credit on a consolidated return basis;  
4 however, the total credit taken by the affiliated group is  
5 subject to the limitation established under paragraph (b).

6           (4) FUND AGGREGATE LIMIT.--The fund shall be subject  
7 to an aggregate limit of \$50 million. Contributions by  
8 corporate taxpayers to the fund shall be accepted in the order  
9 in which received. If, on any day, a submitted contribution  
10 would cause the fund to exceed its aggregate limit, the  
11 department shall advise the taxpayer submitting the  
12 contribution and the taxpayer may elect to have the  
13 contribution returned or for the department to hold the  
14 contribution in a separate special interest-earning escrow  
15 account until such time as disbursements from the fund allow  
16 for deposit of the full amount of the contribution into the  
17 fund. The credit may be taken only after the contribution is  
18 deposited into the fund.

19           (5) DISBURSEMENTS.--

20           (a) A qualifying health care clinic may apply to the  
21 board for disbursement of moneys from the fund for operations,  
22 personnel, and capital improvements. A qualifying health care  
23 clinic is:

24           1. An entity that is licensed under part X of chapter  
25 400; or

26           2. A federally qualified health center

27  
28 that has provided charity care in an aggregate amount equal to  
29 50 percent of its total gross revenue in the 12 months  
30 preceding the application and maintains a patient financial  
31

1 responsibility policy under which a patient's charity care  
2 status is confirmed.

3 (b) The board shall approve qualified applications and  
4 order disbursements to qualifying health care clinics on a  
5 first-come, first-served basis, to the extent of funds  
6 available. The board shall meet on a bimonthly basis for this  
7 purpose or may teleconference if meeting in person is  
8 impracticable. No single health care clinic may receive more  
9 than \$2.5 million in total assistance from the fund in a given  
10 fiscal year. Applications received at the end of the fiscal  
11 year shall be carried over and determined in the next fiscal  
12 year.

13 (6) RULEMAKING.--The department, in conjunction with  
14 the board, shall adopt rules pursuant to ss. 120.536(1) and  
15 120.54 necessary to administer this section, including, but  
16 not limited to, rules establishing application forms and  
17 procedures for contributions by corporate taxpayers to the  
18 fund, granting the tax credit, and approving applications for  
19 disbursements from the fund.

20 (7) BOARD MEMBERS AND APPOINTMENT; POWERS AND  
21 DUTIES.--

22 (a) The board shall be comprised of nine individuals,  
23 three appointed by the Governor, three appointed by the  
24 President of the Senate, and three appointed by the Speaker of  
25 the House of Representatives, each with relevant experience in  
26 the delivery of health care to indigent persons. Board members  
27 shall elect a chair at the first organizational meeting and  
28 shall elect a new chair annually. However, a board member may  
29 be reelected as chair if the board so determines. Board  
30 members shall serve without compensation but may be reimbursed  
31 from the fund for travel-related expenses incurred in meetings

1 to consider applications from health care clinics. The board  
2 may hire an executive director and administrative staff, whose  
3 salaries shall be paid from the fund. A board member may not  
4 have an ownership interest in a health care clinic or be a  
5 member of the board of directors or an officer of a health  
6 care clinic. The term of a board member shall be 2 years, but  
7 a board member may serve a second consecutive term if  
8 reappointed. With regard to the initial appointees, of each of  
9 the three members appointed by the Governor, the President of  
10 the Senate, and the Speaker of the House of Representatives,  
11 one shall be appointed for a 1-year term, one shall be  
12 appointed for a 2-year term, and one shall be appointed for a  
13 3-year term. Members appointed to an initial 3-year term may  
14 serve a second 2-year term if reappointed.

15 (b) The board, with administrative assistance by the  
16 department, shall receive and evaluate applications from  
17 qualifying health care clinics for the disbursement of moneys  
18 from the fund as provided by this section.

19 (c) By February 1, 2008, the board shall provide the  
20 Governor with an initial report concerning the implementation  
21 of this section. Thereafter, the board shall provide the  
22 Governor with an annual report summarizing the following:

- 23 1. The total annual contributions to the fund.  
24 2. Annual disbursement of funds to qualifying health  
25 care clinics, identifying each clinic and the amount disbursed  
26 to the clinic.

27 Section 3. This act shall take effect July 1, 2007,  
28 only if SB \_\_\_\_ or similar legislation is adopted in the same  
29 legislative session or an extension thereof and becomes law.

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