

Bill No. SB 1778

Barcode 924788

CHAMBER ACTION

Senate

House

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The Committee on Finance and Tax (Haridopolos) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Subsection (1), paragraph (h) of subsection (2), paragraph (f) of subsection (3), paragraphs (a) and (b) of subsection (4), paragraph (f) of subsection (5), and paragraph (f) of subsection (7) of section 212.055, Florida Statutes, are amended, and subsection (8) is added to that section, to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.--It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed,

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1 if any; the procedure which must be followed to secure voter
 2 approval, if required; the purpose for which the proceeds may
 3 be expended; and such other requirements as the Legislature
 4 may provide. Taxable transactions and administrative
 5 procedures shall be as provided in s. 212.054.

6 (1) CHARTER COUNTY TRANSPORTATION ~~TRANSIT~~ SYSTEM
 7 SURTAX.--

8 (a) Each charter county that has ~~which~~ adopted a
 9 charter ~~prior to January 1, 1984~~, and each county the
 10 government of which is consolidated with that of one or more
 11 municipalities, may levy a discretionary sales surtax, subject
 12 to approval by a majority vote of the electorate of the county
 13 or by a charter amendment approved by a majority vote of the
 14 electorate of the county.

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

16 (c) The proposal to adopt a discretionary sales surtax
 17 ~~is provided in this subsection~~ and to create a trust fund
 18 within the county accounts shall be placed on the ballot in
 19 accordance with law at a time to be set at the discretion of
 20 the governing body.

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

24 1. Deposited by the county in the trust fund and ~~shall~~
 25 be used for the purposes of development, construction,
 26 equipment, maintenance, operation, supportive services,
 27 including a countywide bus system, and related costs of a
 28 fixed guideway rapid transit system;

29 2. Remitted by the governing body of the county to an
 30 expressway, transit, or transportation authority created by
 31 law to be used, at the discretion of such authority, for the

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1 development, construction, operation, or maintenance of roads
 2 or bridges in the county, for the operation and maintenance of
 3 a bus system, for the payment of principal and interest on
 4 existing bonds issued for the construction of such roads or
 5 bridges, and, upon approval by the county commission, such
 6 proceeds may be pledged for bonds issued to refinance existing
 7 bonds or new bonds issued for the construction of such roads
 8 or bridges;

9 3. Used by the charter county for the development,
 10 construction, operation, and maintenance of roads and bridges
 11 in the county; for the expansion, operation, and maintenance
 12 of bus and fixed guideway systems; and for the payment of
 13 principal and interest on bonds issued for the construction of
 14 fixed guideway rapid transit systems, bus systems, roads, or
 15 bridges; and such proceeds may be pledged by the governing
 16 body of the county for bonds issued to refinance existing
 17 bonds or new bonds issued for the construction of such fixed
 18 guideway rapid transit systems, bus systems, roads, or bridges
 19 and no more than 25 percent used for nontransit uses; and

20 4. Used by the charter county for the planning,
 21 development, construction, operation, and maintenance of roads
 22 and bridges in the county; for the planning, development,
 23 expansion, operation, and maintenance of bus and fixed
 24 guideway systems; and for the payment of principal and
 25 interest on bonds issued for the construction of fixed
 26 guideway rapid transit systems, bus systems, roads, or
 27 bridges; and such proceeds may be pledged by the governing
 28 body of the county for bonds issued to refinance existing
 29 bonds or new bonds issued for the construction of such fixed
 30 guideway rapid transit systems, bus systems, roads, or
 31 bridges. Pursuant to an interlocal agreement entered into

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1 pursuant to chapter 163, the governing body of the charter
2 county may distribute proceeds from the tax to a municipality,
3 or an expressway or transportation authority created by law to
4 be expended for the purpose authorized by this paragraph.

5 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

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

10 (3) SMALL COUNTY SURTAX.--

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)~~1~~. The governing body in each county that ~~the~~
17 ~~government of which~~ is not consolidated with that of one or
18 more municipalities, which has a population of at least
19 800,000 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 ~~1.2~~. If the ordinance is conditioned on a referendum,
27 a statement that includes a brief and general description of
28 the purposes to be funded by the surtax and that conforms to
29 the requirements of s. 101.161 shall be placed on the ballot
30 by the governing body ~~of the county~~. The following questions
31 shall be placed on the ballot:

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FOR THECENTS TAX
AGAINST THECENTS TAX

2.3. 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 subparagraph 3. ~~4.~~ Such plan and
subsequent amendments to it must ~~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 a ~~the~~ Level I
trauma center. It must ~~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 must ~~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 must ~~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

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

12 ~~3.4.~~ For the purpose of this paragraph, the term
 13 "qualified resident" means residents of the authorizing county
 14 who are:

15 a. Qualified as indigent persons as certified by the
 16 authorizing county;

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

27 c. Participating in innovative, cost-effective
 28 programs approved by the authorizing county.

29 ~~4.5.~~ Moneys collected pursuant to this paragraph
 30 remain the property of the state and shall be distributed by
 31 the Department of Revenue on a regular and periodic basis to

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1 the clerk of the circuit court as ex officio custodian of the
2 funds of the authorizing county. The clerk of the circuit
3 court shall:

4 a. Maintain the moneys in an indigent health care
5 trust fund;

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

8 c. Disburse the funds, including any interest earned,
9 to any provider of health care services, as provided in
10 subparagraphs 2, ~~3~~ and 3. ~~4~~, upon directive from the
11 authorizing county. However, if a county has a population of
12 at least 800,000 residents and has levied the surtax
13 authorized in this paragraph, notwithstanding any directive
14 from the authorizing county, on October 1 of each calendar
15 year, the clerk of the court shall issue a check in the amount
16 of \$6.5 million to a hospital in its jurisdiction that has a
17 Level I trauma center or shall issue a check in the amount of
18 \$3.5 million to a hospital in its jurisdiction that has a
19 Level I trauma center if that county enacts and implements a
20 hospital lien law in accordance with chapter 98-499, Laws of
21 Florida. The issuance of the checks on October 1 of each year
22 is ~~provided~~ in recognition of the Level I trauma center status
23 and shall be in addition to the base contract amount received
24 during fiscal year 1999-2000 and any additional amount
25 negotiated to the base contract. If the hospital receiving
26 funds for its Level I trauma center status requests such funds
27 to be used to generate federal matching funds under Medicaid,
28 the clerk of the court shall instead issue a check to the
29 Agency for Health Care Administration to accomplish that
30 purpose to the extent that it is allowed through the General
31 Appropriations Act; and

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1 d. Prepare on a biennial basis an audit of the trust
 2 fund specified in sub-subparagraph a. Commencing February 1,
 3 2004, such audit shall be delivered to the governing body and
 4 to the chair of the legislative delegation of each authorizing
 5 county.

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

10 (b) Notwithstanding any other provision of this
 11 section, the governing body in each county the government of
 12 which is not consolidated with that of one or more
 13 municipalities and which has a population of less than 800,000
 14 residents, may levy, by ordinance subject to approval by a
 15 majority of the electors of the county voting in a referendum,
 16 a discretionary sales surtax at a rate that may not exceed
 17 0.25 percent for the sole purpose of funding trauma services
 18 provided by a trauma center licensed pursuant to chapter 395.

19 1. A statement that includes a brief and general
 20 description of the purposes to be funded by the surtax and
 21 that conforms to the requirements of s. 101.161 shall be
 22 placed on the ballot by the governing body of the county. The
 23 following shall be placed on the ballot:

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 25 FOR THE. . . .CENTS TAX
 26 AGAINST THE. . . .CENTS TAX
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28 2. The ordinance adopted by the governing body of the
 29 county providing for the imposition of the surtax shall set
 30 forth a plan for providing trauma services to trauma victims
 31 presenting in the trauma service area in which such county is

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1 located.

2 3. Moneys collected pursuant to this paragraph remain
3 the property of the state and shall be distributed by the
4 Department of Revenue on a regular and periodic basis to the
5 clerk of the circuit court as ex officio custodian of the
6 funds of the authorizing county. The clerk of the circuit
7 court shall:

8 a. Maintain the moneys in a trauma services trust
9 fund.

10 b. Invest any funds held on deposit in the trust fund
11 pursuant to general law.

12 c. Disburse the funds, including any interest earned
13 on such funds, to the trauma center in its trauma service
14 area, as provided in the plan set forth pursuant to
15 subparagraph 2., upon directive from the authorizing county.
16 If the trauma center receiving funds requests such funds be
17 used to generate federal matching funds under Medicaid, the
18 custodian of the funds shall instead issue a check to the
19 Agency for Health Care Administration to accomplish that
20 purpose to the extent that the agency is allowed through the
21 General Appropriations Act.

22 d. Prepare on a biennial basis an audit of the trauma
23 services trust fund specified in sub-subparagraph a., to be
24 delivered to the authorizing county.

25 4. A discretionary sales surtax imposed pursuant to
26 this paragraph shall expire 4 years after the effective date
27 of the surtax, unless reenacted by ordinance subject to
28 approval by a majority of the electors of the county voting in
29 a subsequent referendum.

30 ~~5. Notwithstanding any other provision of this~~
31 ~~section, a county shall not levy local option sales surtaxes~~

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1 ~~authorized in this paragraph and subsections (2) and (3) in~~
2 ~~excess of a combined rate of 1 percent.~~

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

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.~~

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

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

26 (8) COUNTY GOVERNMENT SALES SURTAX CAP.--The county
27 governing authority may not levy one or more discretionary
28 sales surtaxes authorized under this section that have a
29 combined rate in excess of 2 percent.

30 Section 2. This act shall take effect July 1, 2007.

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1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 Delete everything before the enacting clause

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5 and insert:

6 A bill to be entitled

7 An act relating to discretionary sales

8 surtaxes; amending s. 212.055, F.S.; renaming

9 the charter county transit system surtax;

10 expanding eligibility to levy the transit

11 surtax to all charter counties; removing all

12 specific county government sales surtax caps;

13 providing for one cap to apply to all of a

14 county government's surtaxes combined;

15 providing an effective date.

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