



457608

CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: RCS	.	
4/2/2008	.	
	.	
	.	

1 The Committee on Finance and Tax (Geller) recommended the
 2 following **amendment**:

3
 4 **Senate Amendment (with title amendment)**

5 Between line(s) 1022 and 1023,
 6 insert:

7
 8 Section 12. Present paragraph (f) of subsection (7) of
 9 section 212.055, Florida Statutes, is redesignated as paragraph
 10 (g), and a new paragraph (f) is added to that subsection, to
 11 read:

12 212.055 Discretionary sales surtaxes; legislative intent;
 13 authorization and use of proceeds.--It is the legislative intent
 14 that any authorization for imposition of a discretionary sales
 15 surtax shall be published in the Florida Statutes as a subsection
 16 of this section, irrespective of the duration of the levy. Each
 17 enactment shall specify the types of counties authorized to levy;

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18 the rate or rates which may be imposed; the maximum length of
19 time the surtax may be imposed, if any; the procedure which must
20 be followed to secure voter approval, if required; the purpose
21 for which the proceeds may be expended; and such other
22 requirements as the Legislature may provide. Taxable transactions
23 and administrative procedures shall be as provided in s. 212.054.

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

25 (f) Notwithstanding any provision of this subsection except
26 paragraphs (b) and (g), a hospital surtax may be levied upon
27 approval of a referendum by the electors in a county that has
28 more than one independent special hospital district and a
29 population of fewer than 50,000 residents, not including inmates
30 and patients residing in institutions operated by the Federal
31 Government, the Department of Corrections, the Department of
32 Health, or the Department of Children and Family Services.
33 Subject to the cap in paragraph (g), the surtax may be levied at
34 a rate not to exceed 1 percent.

35 1. At least 90 days before submitting the referendum to the
36 voters, the governing body of the county shall certify to the
37 Department of Revenue the populations of each special hospital
38 district. If the surtax referendum is approved, the surtax
39 proceeds shall be allocated to each district in proportion to the
40 relative populations certified by the county governing body.

41 2. In addition to the uses authorized by this subsection,
42 an independent special hospital district may pledge surtax
43 proceeds to service new or existing bond indebtedness and may use
44 surtax proceeds to pay the direct costs incurred to finance,
45 plan, construct, or reconstruct a public or not-for-profit
46 hospital in the county; the land acquisition, land improvement,
47 design, engineering costs, equipment, and furnishing costs



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48 related to the hospital; or the direct costs associated
 49 therewith. An independent hospital district may use the services
 50 of the Division of Bond Finance of the State Board of
 51 Administration pursuant to the State Bond Act to issue bonds
 52 under this paragraph.

53 3. Any county having a population of fewer than 50,000
 54 residents at the time bonds authorized in this paragraph are
 55 issued shall retain the authority granted under this paragraph
 56 throughout the term of such bonds, including the term of any
 57 refinancing bonds, regardless of any subsequent increase in
 58 population which results in the county having 50,000 or more
 59 residents.

60 4. If the indebtedness issued by one hospital district
 61 expires before the indebtedness issued by the other hospital
 62 district, the full amount of the surtax proceeds shall be applied
 63 to service the remaining indebtedness until it is extinguished.

64
 65 ===== T I T L E A M E N D M E N T =====

66 And the title is amended as follows:

67 On line(s) 55, after the first semicolon,
 68 insert:

69 amending s. 212.055, F.S.; authorizing certain counties to
 70 levy a hospital surtax subject to referendum approval;
 71 providing for the allocation and uses of the surtax
 72 proceeds;