

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Wood offered the following:

2  
3 **Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

5 Section 1. Section 212.055, Florida Statutes, is amended  
6 to read:

7 212.055 Discretionary sales surtaxes; legislative intent;  
8 authorization and use of proceeds.--It is the legislative intent  
9 that any authorization for imposition of a discretionary sales  
10 surtax shall be published in the Florida Statutes as a  
11 subsection of this section, irrespective of the duration of the  
12 levy. Each enactment shall specify the types of counties  
13 authorized to levy; the rate or rates which may be imposed; the  
14 maximum length of time the surtax may be imposed, if any; the  
15 procedure which must be followed to secure voter approval, if  
16 required; the purpose for which the proceeds may be expended;

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17 and such other requirements as the Legislature may provide.

18 Notwithstanding the provisions of this section, the maximum  
19 aggregate rate for any county for the total of all discretionary  
20 sales surtaxes imposed by this section is 1.5 percent. Taxable  
21 transactions and administrative procedures shall be as provided  
22 in s. 212.054.

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

24 (a) Each charter county that has ~~which~~ adopted a charter  
25 ~~prior to January 1, 1984~~, and each county the government of  
26 which is consolidated with that of one or more municipalities,  
27 may levy a discretionary sales surtax, subject to approval by a  
28 majority vote of the electorate of the county or by a charter  
29 amendment approved by a majority vote of the electorate of the  
30 county.

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

32 (c) The proposal to adopt a discretionary sales surtax as  
33 provided in this subsection and to create a trust fund within  
34 the county accounts shall be placed on the ballot in accordance  
35 with law at a time to be set at the discretion of the governing  
36 body.

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

40 1. Deposited by the county in the trust fund and shall be  
41 used for the purposes of development, construction, equipment,  
42 maintenance, operation, supportive services, including a  
43 countywide bus system, and related costs of a fixed guideway  
44 rapid transit system;

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45           2. Remitted by the governing body of the county to an  
46   expressway, transit, or transportation authority created by law  
47   to be used, at the discretion of such authority, for the  
48   development, construction, operation, or maintenance of roads or  
49   bridges in the county, for the operation and maintenance of a  
50   bus system, for the payment of principal and interest on  
51   existing bonds issued for the construction of such roads or  
52   bridges, and, upon approval by the county commission, such  
53   proceeds may be pledged for bonds issued to refinance existing  
54   bonds or new bonds issued for the construction of such roads or  
55   bridges;

56           3. Used by the charter county for the development,  
57   construction, operation, and maintenance of roads and bridges in  
58   the county; for the expansion, operation, and maintenance of bus  
59   and fixed guideway systems; and for the payment of principal and  
60   interest on bonds issued for the construction of fixed guideway  
61   rapid transit systems, bus systems, roads, or bridges; and such  
62   proceeds may be pledged by the governing body of the county for  
63   bonds issued to refinance existing bonds or new bonds issued for  
64   the construction of such fixed guideway rapid transit systems,  
65   bus systems, roads, or bridges and no more than 25 percent used  
66   for nontransit uses; and

67           4. Used by the charter county for the planning,  
68   development, construction, operation, and maintenance of roads  
69   and bridges in the county; for the planning, development,  
70   expansion, operation, and maintenance of bus and fixed guideway  
71   systems; and for the payment of principal and interest on bonds  
72   issued for the construction of fixed guideway rapid transit

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73 systems, bus systems, roads, or bridges; and such proceeds may  
74 be pledged by the governing body of the county for bonds issued  
75 to refinance existing bonds or new bonds issued for the  
76 construction of such fixed guideway rapid transit systems, bus  
77 systems, roads, or bridges. Pursuant to an interlocal agreement  
78 entered into pursuant to chapter 163, the governing body of the  
79 charter county may distribute proceeds from the tax to a  
80 municipality, or an expressway or transportation authority  
81 created by law to be expended for the purpose authorized by this  
82 paragraph. Any charter county that has entered into interlocal  
83 agreements for distribution of proceeds to one or more  
84 municipalities in the county shall revise such interlocal  
85 agreements no less than every 5 years in order to include any  
86 municipalities that have been created since the prior interlocal  
87 agreements were executed.

88 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

89 (a)1. The governing authority in each county may levy a  
90 discretionary sales surtax of 0.5 percent or 1 percent. The levy  
91 of the surtax shall be pursuant to ordinance enacted by a  
92 majority of the members of the county governing authority and  
93 approved by a majority of the electors of the county voting in a  
94 referendum on the surtax. If the governing bodies of the  
95 municipalities representing a majority of the county's  
96 population adopt uniform resolutions establishing the rate of  
97 the surtax and calling for a referendum on the surtax, the levy  
98 of the surtax shall be placed on the ballot and shall take  
99 effect if approved by a majority of the electors of the county  
100 voting in the referendum on the surtax.

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101       2. If the surtax was levied pursuant to a referendum held  
102 before July 1, 1993, the surtax may not be levied beyond the  
103 time established in the ordinance, or, if the ordinance did not  
104 limit the period of the levy, the surtax may not be levied for  
105 more than 15 years. The levy of such surtax may be extended only  
106 by approval of a majority of the electors of the county voting  
107 in a referendum on the surtax.

108       (b) A statement which includes a brief general description  
109 of the projects to be funded by the surtax and which conforms to  
110 the requirements of s. 101.161 shall be placed on the ballot by  
111 the governing authority of any county which enacts an ordinance  
112 calling for a referendum on the levy of the surtax or in which  
113 the governing bodies of the municipalities representing a  
114 majority of the county's population adopt uniform resolutions  
115 calling for a referendum on the surtax. The following question  
116 shall be placed on the ballot:

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\_\_\_\_\_ FOR the \_\_\_\_\_-cent sales tax

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\_\_\_\_\_ AGAINST the \_\_\_\_\_-cent sales tax

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121       (c) Pursuant to s. 212.054(4), the proceeds of the surtax  
122 levied under this subsection shall be distributed to the county  
123 and the municipalities within such county in which the surtax  
124 was collected, according to:

125       1. An interlocal agreement between the county governing  
126 authority and the governing bodies of the municipalities

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127 representing a majority of the county's municipal population,  
128 which agreement may include a school district with the consent  
129 of the county governing authority and the governing bodies of  
130 the municipalities representing a majority of the county's  
131 municipal population; or

132 2. If there is no interlocal agreement, according to the  
133 formula provided in s. 218.62.

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135 Any change in the distribution formula must take effect on the  
136 first day of any month that begins at least 60 days after  
137 written notification of that change has been made to the  
138 department.

139 (d)1. The proceeds of the surtax authorized by this  
140 subsection and any interest accrued thereto shall be expended by  
141 the school district or within the county and municipalities  
142 within the county, or, in the case of a negotiated joint county  
143 agreement, within another county, to finance, plan, and  
144 construct infrastructure and to acquire land for public  
145 recreation or conservation or protection of natural resources  
146 and to finance the closure of county-owned or municipally owned  
147 solid waste landfills that are already closed or are required to  
148 close by order of the Department of Environmental Protection.  
149 Any use of such proceeds or interest for purposes of landfill  
150 closure prior to July 1, 1993, is ratified. Neither the proceeds  
151 nor any interest accrued thereto shall be used for operational  
152 expenses of any infrastructure, except that any county with a  
153 population of less than 75,000 that is required to close a  
154 landfill by order of the Department of Environmental Protection  
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155 may use the proceeds or any interest accrued thereto for long-  
156 term maintenance costs associated with landfill closure.  
157 Counties, as defined in s. 125.011(1), and charter counties may,  
158 in addition, use the proceeds and any interest accrued thereto  
159 to retire or service indebtedness incurred for bonds issued  
160 prior to July 1, 1987, for infrastructure purposes, and for  
161 bonds subsequently issued to refund such bonds. Any use of such  
162 proceeds or interest for purposes of retiring or servicing  
163 indebtedness incurred for such refunding bonds prior to July 1,  
164 1999, is ratified.

165 2. For the purposes of this paragraph, the term  
166 "infrastructure" means:

167 a. Any fixed capital expenditure or fixed capital outlay  
168 associated with the construction, reconstruction, or improvement  
169 of public facilities that have a life expectancy of 5 or more  
170 years and any land acquisition, land improvement, design, and  
171 engineering costs related thereto.

172 b. A fire department vehicle, an emergency medical service  
173 vehicle, a sheriff's office vehicle, a police department  
174 vehicle, or any other vehicle, and such equipment necessary to  
175 outfit the vehicle for its official use or equipment that has a  
176 life expectancy of at least 5 years.

177 c. Any expenditure for the construction, lease, or  
178 maintenance of, or provision of utilities or security for,  
179 facilities as defined in s. 29.008.

180 d. Any fixed capital expenditure or fixed capital outlay  
181 associated with the improvement of private facilities that have  
182 a life expectancy of 5 or more years and that the owner agrees

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183 to make available for use on a temporary basis as needed by a  
184 local government as a public emergency shelter or a staging area  
185 for emergency response equipment during an emergency officially  
186 declared by the state or by the local government under s.

187 252.38. Such improvements under this sub-subparagraph are  
188 limited to those necessary to comply with current standards for  
189 public emergency evacuation shelters. The owner shall enter into  
190 a written contract with the local government providing the  
191 improvement funding to make such private facility available to  
192 the public for purposes of emergency shelter at no cost to the  
193 local government for a minimum period of 10 years after  
194 completion of the improvement, with the provision that such  
195 obligation will transfer to any subsequent owner until the end  
196 of the minimum period.

197 3. Notwithstanding any other provision of this subsection,  
198 a discretionary sales surtax imposed or extended after the  
199 effective date of this act may provide for an amount not to  
200 exceed 15 percent of the local option sales surtax proceeds to  
201 be allocated for deposit to a trust fund within the county's  
202 accounts created for the purpose of funding economic development  
203 projects of a general public purpose targeted to improve local  
204 economies, including the funding of operational costs and  
205 incentives related to such economic development. The ballot  
206 statement must indicate the intention to make an allocation  
207 under the authority of this subparagraph.

208 (e) School districts, counties, and municipalities  
209 receiving proceeds under the provisions of this subsection may  
210 pledge such proceeds for the purpose of servicing new bond  
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211 indebtedness incurred pursuant to law. Local governments may use  
212 the services of the Division of Bond Finance of the State Board  
213 of Administration pursuant to the State Bond Act to issue any  
214 bonds through the provisions of this subsection. Counties and  
215 municipalities may join together for the issuance of bonds  
216 authorized by this subsection.

217 (f)1. Notwithstanding paragraph (d), a county that has a  
218 population of 50,000 or less on April 1, 1992, or any county  
219 designated as an area of critical state concern on the effective  
220 date of this act, and that imposed the surtax before July 1,  
221 1992, may use the proceeds and interest of the surtax for any  
222 public purpose if:

223 a. The debt service obligations for any year are met;

224 b. The county's comprehensive plan has been determined to  
225 be in compliance with part II of chapter 163; and

226 c. The county has adopted an amendment to the surtax  
227 ordinance pursuant to the procedure provided in s. 125.66  
228 authorizing additional uses of the surtax proceeds and interest.

229 2. A municipality located within a county that has a  
230 population of 50,000 or less on April 1, 1992, or within a  
231 county designated as an area of critical state concern on the  
232 effective date of this act, and that imposed the surtax before  
233 July 1, 1992, may not use the proceeds and interest of the  
234 surtax for any purpose other than an infrastructure purpose  
235 authorized in paragraph (d) unless the municipality's  
236 comprehensive plan has been determined to be in compliance with  
237 part II of chapter 163 and the municipality has adopted an  
238 amendment to its surtax ordinance or resolution pursuant to the  
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239 procedure provided in s. 166.041 authorizing additional uses of  
240 the surtax proceeds and interest. Such municipality may expend  
241 the surtax proceeds and interest for any public purpose  
242 authorized in the amendment.

243 3. Those counties designated as an area of critical state  
244 concern which qualify to use the surtax for any public purpose  
245 may use only up to 10 percent of the surtax proceeds for any  
246 public purpose other than for infrastructure purposes authorized  
247 by this section. A county that was designated as an area of  
248 critical state concern for at least 20 consecutive years prior  
249 to removal of the designation, and that qualified to use the  
250 surtax for any public purpose at the time of the removal of the  
251 designation, may continue to use up to 10 percent of the surtax  
252 proceeds for any public purpose other than for infrastructure  
253 purposes for 20 years following removal of the designation,  
254 notwithstanding subparagraph (a)2. After expiration of the 20-  
255 year period, a county may continue to use up to 10 percent of  
256 the surtax proceeds for any public purpose other than for  
257 infrastructure if the county adopts an ordinance providing for  
258 such continued use of the surtax proceeds.

259 (g) Notwithstanding paragraph (d), a county having a  
260 population greater than 75,000 in which the taxable value of  
261 real property is less than 60 percent of the just value of real  
262 property for ad valorem tax purposes for the tax year in which  
263 an infrastructure surtax referendum is placed before the voters,  
264 and the municipalities within such a county, may use the  
265 proceeds and interest of the surtax for operation and  
266 maintenance of parks and recreation programs and facilities

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267 established with the proceeds of the surtax throughout the  
268 duration of the surtax levy or while interest earnings accruing  
269 from the proceeds of the surtax are available for such use,  
270 whichever period is longer.

271 (h) Notwithstanding any other provision of this section, a  
272 county shall not levy local option sales surtaxes authorized in  
273 this subsection and subsections (3), (4), and (5) in excess of a  
274 combined rate of 1 percent.

275 (3) SMALL COUNTY SURTAX.--

276 (a) The governing authority in each county that has a  
277 population of 50,000 or less on April 1, 1992, may levy a  
278 discretionary sales surtax of 0.5 percent or 1 percent. The levy  
279 of the surtax shall be pursuant to ordinance enacted by an  
280 extraordinary vote of the members of the county governing  
281 authority if the surtax revenues are expended for operating  
282 purposes. If the surtax revenues are expended for the purpose of  
283 servicing bond indebtedness, the surtax shall be approved by a  
284 majority of the electors of the county voting in a referendum on  
285 the surtax.

286 (b) A statement that includes a brief general description  
287 of the projects to be funded by the surtax and conforms to the  
288 requirements of s. 101.161 shall be placed on the ballot by the  
289 governing authority of any county that enacts an ordinance  
290 calling for a referendum on the levy of the surtax for the  
291 purpose of servicing bond indebtedness. The following question  
292 shall be placed on the ballot:  
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\_\_\_\_ FOR the \_\_\_\_-cent sales tax

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\_\_\_\_ AGAINST the \_\_\_\_-cent sales tax

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(c) Pursuant to s. 212.054(4), the proceeds of the surtax levied under this subsection shall be distributed to the county and the municipalities within the county in which the surtax was collected, according to:

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1. An interlocal agreement between the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population, which agreement may include a school district with the consent of the county governing authority and the governing bodies of the municipalities representing a majority of the county's municipal population; or

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2. If there is no interlocal agreement, according to the formula provided in s. 218.62.

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Any change in the distribution formula shall take effect on the first day of any month that begins at least 60 days after written notification of that change has been made to the department.

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(d)1. If the surtax is levied pursuant to a referendum, the proceeds of the surtax and any interest accrued thereto may be expended by the school district or within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, for

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320 the purpose of servicing bond indebtedness to finance, plan, and  
321 construct infrastructure and to acquire land for public  
322 recreation or conservation or protection of natural resources.  
323 However, if the surtax is levied pursuant to an ordinance  
324 approved by an extraordinary vote of the members of the county  
325 governing authority, the proceeds and any interest accrued  
326 thereto may be used for operational expenses of any  
327 infrastructure or for any public purpose authorized in the  
328 ordinance under which the surtax is levied.

329 2. For the purposes of this paragraph, "infrastructure"  
330 means any fixed capital expenditure or fixed capital costs  
331 associated with the construction, reconstruction, or improvement  
332 of public facilities that have a life expectancy of 5 or more  
333 years and any land acquisition, land improvement, design, and  
334 engineering costs related thereto.

335 (e) A school district, county, or municipality that  
336 receives proceeds under this subsection following a referendum  
337 may pledge the proceeds for the purpose of servicing new bond  
338 indebtedness incurred pursuant to law. Local governments may use  
339 the services of the Division of Bond Finance pursuant to the  
340 State Bond Act to issue any bonds through the provisions of this  
341 subsection. A jurisdiction may not issue bonds pursuant to this  
342 subsection more frequently than once per year. A county and  
343 municipality may join together to issue bonds authorized by this  
344 subsection.

345 (f) Notwithstanding any other provision of this section, a  
346 county shall not levy local option sales surtaxes authorized in

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347 | this subsection and subsections (2), (4), and (5) in excess of a  
348 | combined rate of 1 percent.

349 | (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.--

350 | (a)1. The governing body in each county the government of  
351 | which is not consolidated with that of one or more  
352 | municipalities, which has a population of at least 800,000  
353 | residents and is not authorized to levy a surtax under  
354 | subsection (5), may levy, pursuant to an ordinance either  
355 | approved by an extraordinary vote of the governing body or  
356 | conditioned to take effect only upon approval by a majority vote  
357 | of the electors of the county voting in a referendum, a  
358 | discretionary sales surtax at a rate that may not exceed 0.5  
359 | percent.

360 | 2. If the ordinance is conditioned on a referendum, a  
361 | statement that includes a brief and general description of the  
362 | purposes to be funded by the surtax and that conforms to the  
363 | requirements of s. 101.161 shall be placed on the ballot by the  
364 | governing body of the county. The following questions shall be  
365 | placed on the ballot:

366 |  
367 | FOR THE. . . .CENTS TAX

368 | AGAINST THE. . . .CENTS TAX  
369 |

370 | 3. The ordinance adopted by the governing body providing  
371 | for the imposition of the surtax shall set forth a plan for  
372 | providing health care services to qualified residents, as  
373 | defined in subparagraph 4. Such plan and subsequent amendments  
374 | to it shall fund a broad range of health care services for both  
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375 indigent persons and the medically poor, including, but not  
376 limited to, primary care and preventive care as well as hospital  
377 care. The plan must also address the services to be provided by  
378 the Level I trauma center. It shall emphasize a continuity of  
379 care in the most cost-effective setting, taking into  
380 consideration both a high quality of care and geographic access.  
381 Where consistent with these objectives, it shall include,  
382 without limitation, services rendered by physicians, clinics,  
383 community hospitals, mental health centers, and alternative  
384 delivery sites, as well as at least one regional referral  
385 hospital where appropriate. It shall provide that agreements  
386 negotiated between the county and providers, including hospitals  
387 with a Level I trauma center, will include reimbursement  
388 methodologies that take into account the cost of services  
389 rendered to eligible patients, recognize hospitals that render a  
390 disproportionate share of indigent care, provide other  
391 incentives to promote the delivery of charity care, promote the  
392 advancement of technology in medical services, recognize the  
393 level of responsiveness to medical needs in trauma cases, and  
394 require cost containment including, but not limited to, case  
395 management. It must also provide that any hospitals that are  
396 owned and operated by government entities on May 21, 1991, must,  
397 as a condition of receiving funds under this subsection, afford  
398 public access equal to that provided under s. 286.011 as to  
399 meetings of the governing board, the subject of which is  
400 budgeting resources for the rendition of charity care as that  
401 term is defined in the Florida Hospital Uniform Reporting System  
402 (FHURS) manual referenced in s. 408.07. The plan shall also

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403 include innovative health care programs that provide cost-  
404 effective alternatives to traditional methods of service  
405 delivery and funding.

406 4. For the purpose of this paragraph, the term "qualified  
407 resident" means residents of the authorizing county who are:

408 a. Qualified as indigent persons as certified by the  
409 authorizing county;

410 b. Certified by the authorizing county as meeting the  
411 definition of the medically poor, defined as persons having  
412 insufficient income, resources, and assets to provide the needed  
413 medical care without using resources required to meet basic  
414 needs for shelter, food, clothing, and personal expenses; or not  
415 being eligible for any other state or federal program, or having  
416 medical needs that are not covered by any such program; or  
417 having insufficient third-party insurance coverage. In all  
418 cases, the authorizing county is intended to serve as the payor  
419 of last resort; or

420 c. Participating in innovative, cost-effective programs  
421 approved by the authorizing county.

422 5. Moneys collected pursuant to this paragraph remain the  
423 property of the state and shall be distributed by the Department  
424 of Revenue on a regular and periodic basis to the clerk of the  
425 circuit court as ex officio custodian of the funds of the  
426 authorizing county. The clerk of the circuit court shall:

427 a. Maintain the moneys in an indigent health care trust  
428 fund;

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

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431 c. Disburse the funds, including any interest earned, to  
432 any provider of health care services, as provided in  
433 subparagraphs 3. and 4., upon directive from the authorizing  
434 county. However, if a county has a population of at least  
435 800,000 residents and has levied the surtax authorized in this  
436 paragraph, notwithstanding any directive from the authorizing  
437 county, on October 1 of each calendar year, the clerk of the  
438 court shall issue a check in the amount of \$6.5 million to a  
439 hospital in its jurisdiction that has a Level I trauma center or  
440 shall issue a check in the amount of \$3.5 million to a hospital  
441 in its jurisdiction that has a Level I trauma center if that  
442 county enacts and implements a hospital lien law in accordance  
443 with chapter 98-499, Laws of Florida. The issuance of the checks  
444 on October 1 of each year is provided in recognition of the  
445 Level I trauma center status and shall be in addition to the  
446 base contract amount received during fiscal year 1999-2000 and  
447 any additional amount negotiated to the base contract. If the  
448 hospital receiving funds for its Level I trauma center status  
449 requests such funds to be used to generate federal matching  
450 funds under Medicaid, the clerk of the court shall instead issue  
451 a check to the Agency for Health Care Administration to  
452 accomplish that purpose to the extent that it is allowed through  
453 the General Appropriations Act; and

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

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

462           (b) Notwithstanding any other provision of this section,  
463 the governing body in each county the government of which is not  
464 consolidated with that of one or more municipalities and which  
465 has a population of less than 800,000 residents, may levy, by  
466 ordinance subject to approval by a majority of the electors of  
467 the county voting in a referendum, a discretionary sales surtax  
468 at a rate that may not exceed 0.25 percent for the sole purpose  
469 of funding trauma services provided by a trauma center licensed  
470 pursuant to chapter 395.

471           1. A statement that includes a brief and general  
472 description of the purposes to be funded by the surtax and that  
473 conforms to the requirements of s. 101.161 shall be placed on  
474 the ballot by the governing body of the county. The following  
475 shall be placed on the ballot:

476  
477 FOR THE. . . .CENTS TAX  
478 AGAINST THE. . . .CENTS TAX

479  
480           2. The ordinance adopted by the governing body of the  
481 county providing for the imposition of the surtax shall set  
482 forth a plan for providing trauma services to trauma victims  
483 presenting in the trauma service area in which such county is  
484 located.

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485           3. Moneys collected pursuant to this paragraph remain the  
486 property of the state and shall be distributed by the Department  
487 of Revenue on a regular and periodic basis to the clerk of the  
488 circuit court as ex officio custodian of the funds of the  
489 authorizing county. The clerk of the circuit court shall:

490           a. Maintain the moneys in a trauma services trust fund.

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

493           c. Disburse the funds, including any interest earned on  
494 such funds, to the trauma center in its trauma service area, as  
495 provided in the plan set forth pursuant to subparagraph 2., upon  
496 directive from the authorizing county. If the trauma center  
497 receiving funds requests such funds be used to generate federal  
498 matching funds under Medicaid, the custodian of the funds shall  
499 instead issue a check to the Agency for Health Care  
500 Administration to accomplish that purpose to the extent that the  
501 agency is allowed through the General Appropriations Act.

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

505           4. A discretionary sales surtax imposed pursuant to this  
506 paragraph shall expire 4 years after the effective date of the  
507 surtax, unless reenacted by ordinance subject to approval by a  
508 majority of the electors of the county voting in a subsequent  
509 referendum.

510           5. Notwithstanding any other provision of this section, a  
511 county shall not levy local option sales surtaxes authorized in

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

514 (5) COUNTY PUBLIC HOSPITAL SURTAX.--Any county as defined  
515 in s. 125.011(1) may levy the surtax authorized in this  
516 subsection pursuant to an ordinance either approved by  
517 extraordinary vote of the county commission or conditioned to  
518 take effect only upon approval by a majority vote of the  
519 electors of the county voting in a referendum. In a county as  
520 defined in s. 125.011(1), for the purposes of this subsection,  
521 "county public general hospital" means a general hospital as  
522 defined in s. 395.002 which is owned, operated, maintained, or  
523 governed by the county or its agency, authority, or public  
524 health trust.

525 (a) The rate shall be 0.5 percent.

526 (b) If the ordinance is conditioned on a referendum, the  
527 proposal to adopt the county public hospital surtax shall be  
528 placed on the ballot in accordance with law at a time to be set  
529 at the discretion of the governing body. The referendum question  
530 on the ballot shall include a brief general description of the  
531 health care services to be funded by the surtax.

532 (c) Proceeds from the surtax shall be:

533 1. Deposited by the county in a special fund, set aside  
534 from other county funds, to be used only for the operation,  
535 maintenance, and administration of the county public general  
536 hospital; and

537 2. Remitted promptly by the county to the agency,  
538 authority, or public health trust created by law which  
539 administers or operates the county public general hospital.

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540 (d) Except as provided in subparagraphs 1. and 2., the  
541 county must continue to contribute each year an amount equal to  
542 at least 80 percent of that percentage of the total county  
543 budget appropriated for the operation, administration, and  
544 maintenance of the county public general hospital from the  
545 county's general revenues in the fiscal year of the county  
546 ending September 30, 1991:

547 1. Twenty-five percent of such amount must be remitted to  
548 a governing board, agency, or authority that is wholly  
549 independent from the public health trust, agency, or authority  
550 responsible for the county public general hospital, to be used  
551 solely for the purpose of funding the plan for indigent health  
552 care services provided for in paragraph (e);

553 2. However, in the first year of the plan, a total of \$10  
554 million shall be remitted to such governing board, agency, or  
555 authority, to be used solely for the purpose of funding the plan  
556 for indigent health care services provided for in paragraph (e),  
557 and in the second year of the plan, a total of \$15 million shall  
558 be so remitted and used.

559 (e) A governing board, agency, or authority shall be  
560 chartered by the county commission upon this act becoming law.  
561 The governing board, agency, or authority shall adopt and  
562 implement a health care plan for indigent health care services.  
563 The governing board, agency, or authority shall consist of no  
564 more than seven and no fewer than five members appointed by the  
565 county commission. The members of the governing board, agency,  
566 or authority shall be at least 18 years of age and residents of  
567 the county. No member may be employed by or affiliated with a  
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568 health care provider or the public health trust, agency, or  
569 authority responsible for the county public general hospital.  
570 The following community organizations shall each appoint a  
571 representative to a nominating committee: the South Florida  
572 Hospital and Healthcare Association, the Miami-Dade County  
573 Public Health Trust, the Dade County Medical Association, the  
574 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade  
575 County. This committee shall nominate between 10 and 14 county  
576 citizens for the governing board, agency, or authority. The  
577 slate shall be presented to the county commission and the county  
578 commission shall confirm the top five to seven nominees,  
579 depending on the size of the governing board. Until such time as  
580 the governing board, agency, or authority is created, the funds  
581 provided for in subparagraph (d)2. shall be placed in a  
582 restricted account set aside from other county funds and not  
583 disbursed by the county for any other purpose.

584 1. The plan shall divide the county into a minimum of four  
585 and maximum of six service areas, with no more than one  
586 participant hospital per service area. The county public general  
587 hospital shall be designated as the provider for one of the  
588 service areas. Services shall be provided through participants'  
589 primary acute care facilities.

590 2. The plan and subsequent amendments to it shall fund a  
591 defined range of health care services for both indigent persons  
592 and the medically poor, including primary care, preventive care,  
593 hospital emergency room care, and hospital care necessary to  
594 stabilize the patient. For the purposes of this section,  
595 "stabilization" means stabilization as defined in s.

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596 397.311(30). Where consistent with these objectives, the plan  
597 may include services rendered by physicians, clinics, community  
598 hospitals, and alternative delivery sites, as well as at least  
599 one regional referral hospital per service area. The plan shall  
600 provide that agreements negotiated between the governing board,  
601 agency, or authority and providers shall recognize hospitals  
602 that render a disproportionate share of indigent care, provide  
603 other incentives to promote the delivery of charity care to draw  
604 down federal funds where appropriate, and require cost  
605 containment, including, but not limited to, case management.  
606 From the funds specified in subparagraphs (d)1. and 2. for  
607 indigent health care services, service providers shall receive  
608 reimbursement at a Medicaid rate to be determined by the  
609 governing board, agency, or authority created pursuant to this  
610 paragraph for the initial emergency room visit, and a per-member  
611 per-month fee or capitation for those members enrolled in their  
612 service area, as compensation for the services rendered  
613 following the initial emergency visit. Except for provisions of  
614 emergency services, upon determination of eligibility,  
615 enrollment shall be deemed to have occurred at the time services  
616 were rendered. The provisions for specific reimbursement of  
617 emergency services shall be repealed on July 1, 2001, unless  
618 otherwise reenacted by the Legislature. The capitation amount or  
619 rate shall be determined prior to program implementation by an  
620 independent actuarial consultant. In no event shall such  
621 reimbursement rates exceed the Medicaid rate. The plan must also  
622 provide that any hospitals owned and operated by government  
623 entities on or after the effective date of this act must, as a  
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624 condition of receiving funds under this subsection, afford  
625 public access equal to that provided under s. 286.011 as to any  
626 meeting of the governing board, agency, or authority the subject  
627 of which is budgeting resources for the retention of charity  
628 care, as that term is defined in the rules of the Agency for  
629 Health Care Administration. The plan shall also include  
630 innovative health care programs that provide cost-effective  
631 alternatives to traditional methods of service and delivery  
632 funding.

633 3. The plan's benefits shall be made available to all  
634 county residents currently eligible to receive health care  
635 services as indigents or medically poor as defined in paragraph  
636 (4) (d).

637 4. Eligible residents who participate in the health care  
638 plan shall receive coverage for a period of 12 months or the  
639 period extending from the time of enrollment to the end of the  
640 current fiscal year, per enrollment period, whichever is less.

641 5. At the end of each fiscal year, the governing board,  
642 agency, or authority shall prepare an audit that reviews the  
643 budget of the plan, delivery of services, and quality of  
644 services, and makes recommendations to increase the plan's  
645 efficiency. The audit shall take into account participant  
646 hospital satisfaction with the plan and assess the amount of  
647 poststabilization patient transfers requested, and accepted or  
648 denied, by the county public general hospital.

649 (f) Notwithstanding any other provision of this section, a  
650 county may not levy local option sales surtaxes authorized in

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651 this subsection and subsections (2) and (3) in excess of a  
652 combined rate of 1 percent.

653 (6) SCHOOL CAPITAL OUTLAY SURTAX.--

654 (a) The school board in each county may levy, pursuant to  
655 resolution conditioned to take effect only upon approval by a  
656 majority vote of the electors of the county voting in a  
657 referendum, a discretionary sales surtax at a rate that may not  
658 exceed 0.5 percent.

659 (b) The resolution shall include a statement that provides  
660 a brief and general description of the school capital outlay  
661 projects to be funded by the surtax. The statement shall conform  
662 to the requirements of s. 101.161 and shall be placed on the  
663 ballot by the governing body of the county. The following  
664 question shall be placed on the ballot:

665 \_\_\_\_\_ FOR THE \_\_\_\_\_ CENTS TAX

666

\_\_\_\_\_ AGAINST THE \_\_\_\_\_ CENTS TAX

667

668

669 (c) The resolution providing for the imposition of the  
670 surtax shall set forth a plan for use of the surtax proceeds for  
671 fixed capital expenditures or fixed capital costs associated  
672 with the construction, reconstruction, or improvement of school  
673 facilities and campuses which have a useful life expectancy of 5  
674 or more years, and any land acquisition, land improvement,  
675 design, and engineering costs related thereto. Additionally, the  
676 plan shall include the costs of retrofitting and providing for

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677 technology implementation, including hardware and software, for  
678 the various sites within the school district. Surtax revenues  
679 may be used for the purpose of servicing bond indebtedness to  
680 finance projects authorized by this subsection, and any interest  
681 accrued thereto may be held in trust to finance such projects.  
682 Neither the proceeds of the surtax nor any interest accrued  
683 thereto shall be used for operational expenses.

684 (d) Any school board imposing the surtax shall implement a  
685 freeze on noncapital local school property taxes, at the millage  
686 rate imposed in the year prior to the implementation of the  
687 surtax, for a period of at least 3 years from the date of  
688 imposition of the surtax. This provision shall not apply to  
689 existing debt service or taxes authorized in the General  
690 Appropriations Act.

691 (e) Surtax revenues collected by the Department of Revenue  
692 pursuant to this subsection shall be distributed to the school  
693 board imposing the surtax in accordance with law.

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

695 (a)1. The governing body in each county that has a  
696 population of fewer than 800,000 residents may levy an indigent  
697 care surtax pursuant to an ordinance conditioned to take effect  
698 only upon approval by a majority vote of the electors of the  
699 county voting in a referendum. The surtax may be levied at a  
700 rate not to exceed 0.5 percent, except that if a publicly  
701 supported medical school is located in the county, the rate  
702 shall not exceed 1 percent.

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

709 (b) A statement that includes a brief and general  
710 description of the purposes to be funded by the surtax and that  
711 conforms to the requirements of s. 101.161 shall be placed on  
712 the ballot by the governing body of the county. The following  
713 questions shall be placed on the ballot:

714

715 FOR THE. . . .CENTS TAX

716 AGAINST THE. . . .CENTS TAX

717 (c)1. The ordinance adopted by the governing body  
718 providing for the imposition of the surtax must set forth a plan  
719 for providing health care services to qualified residents, as  
720 defined in paragraph (d). The plan and subsequent amendments to  
721 it shall fund a broad range of health care services for indigent  
722 persons and the medically poor, including, but not limited to,  
723 primary care and preventive care, as well as hospital care. It  
724 shall emphasize a continuity of care in the most cost-effective  
725 setting, taking into consideration a high quality of care and  
726 geographic access. Where consistent with these objectives, it  
727 shall include, without limitation, services rendered by  
728 physicians, clinics, community hospitals, mental health centers,  
729 and alternative delivery sites, as well as at least one regional  
730 referral hospital where appropriate. It shall provide that  
731 agreements negotiated between the county and providers shall  
732 include reimbursement methodologies that take into account the  
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733 cost of services rendered to eligible patients, recognize  
734 hospitals that render a disproportionate share of indigent care,  
735 provide other incentives to promote the delivery of charity  
736 care, and require cost containment, including, but not limited  
737 to, case management. The plan must also include innovative  
738 health care programs that provide cost-effective alternatives to  
739 traditional methods of service delivery and funding.

740 2. In addition to the uses specified or services required  
741 to be provided under this subsection, the ordinance adopted by a  
742 county that has a population of fewer than 50,000 residents may  
743 pledge surtax proceeds to service new or existing bond  
744 indebtedness incurred to finance, plan, construct, or  
745 reconstruct a public or not-for-profit hospital in such county  
746 and any land acquisition, land improvement, design, or  
747 engineering costs related to such hospital, if the governing  
748 body of the county determines that a public or not-for-profit  
749 hospital existing at the time of issuance of the bonds  
750 authorized under this subparagraph would, more likely than not,  
751 otherwise cease to operate. The plan required under this  
752 paragraph may, by an extraordinary vote of the governing body of  
753 such county, provide that some or all of the surtax revenues and  
754 any interest earned must be expended for the purpose of  
755 servicing such bond indebtedness. Such county may also use the  
756 services of the Division of Bond Finance of the State Board of  
757 Administration pursuant to the State Bond Act to issue bonds  
758 under this subparagraph. A jurisdiction may not issue bonds  
759 under this subparagraph more frequently than once per year. Any  
760 county that has a population of fewer than 50,000 residents at  
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761 the time any bonds authorized in this subparagraph are issued  
762 retains the authority granted under this subparagraph throughout  
763 the terms of such bonds, including the term of any refinancing  
764 bonds, regardless of any subsequent increase in population which  
765 would result in such county having 50,000 or more residents.

766 (d) For the purpose of this subsection, the term  
767 "qualified residents" means residents of the authorizing county  
768 who are:

769 1. Qualified as indigent persons as certified by the  
770 authorizing county;

771 2. Certified by the authorizing county as meeting the  
772 definition of the medically poor, defined as persons having  
773 insufficient income, resources, and assets to provide the needed  
774 medical care without using resources required to meet basic  
775 needs for shelter, food, clothing, and personal expenses; not  
776 being eligible for any other state or federal program or having  
777 medical needs that are not covered by any such program; or  
778 having insufficient third-party insurance coverage. In all  
779 cases, the authorizing county shall serve as the payor of last  
780 resort; or

781 3. Participating in innovative, cost-effective programs  
782 approved by the authorizing county.

783 (e) Moneys collected pursuant to this subsection remain  
784 the property of the state and shall be distributed by the  
785 Department of Revenue on a regular and periodic basis to the  
786 clerk of the circuit court as ex officio custodian of the funds  
787 of the authorizing county. The clerk of the circuit court shall:

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

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

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

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

799 (f) Notwithstanding any other provision of this section, a  
800 county may not levy local option sales surtaxes authorized in  
801 this subsection and subsections (2) and (3) in excess of a  
802 combined rate of 1 percent or, if a publicly supported medical  
803 school is located in the county or the county has a population  
804 of fewer than 50,000 residents, in excess of a combined rate of  
805 1.5 percent.

806 Section 2. This act shall take effect July 1, 2008.

807

808 -----

809 **T I T L E A M E N D M E N T**

810 Remove the entire title and insert:

811 A bill to be entitled

812 An act relating to discretionary sales surtaxes; amending s.  
813 212.055, F.S.; specifying a maximum aggregate rate for the total  
814 of all discretionary sales surtaxes; changing the name of the  
815 charter county transit system surtax to the charter county  
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HOUSE AMENDMENT  
Bill No. CS/CS/HB 1205

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816 transportation system surtax; expanding eligible counties  
817 authorized to levy the charter county transportation system  
818 surtax; requiring interlocal agreements in certain counties to  
819 be updated no less than every 5 years to include certain  
820 municipalities for purposes of the charter county transportation  
821 system surtax; providing an effective date.

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