

1 A bill to be entitled
 2 An act relating to discretionary sales surtaxes; amending
 3 s. 212.055, F.S.; providing a maximum rate per county for
 4 the total of specified discretionary sales surtaxes;
 5 renaming the Charter County Transit System Surtax as the
 6 Charter County Transportation System Surtax; expanding the
 7 eligibility to levy the transportation system surtax to
 8 all charter counties; revising authorized use of the
 9 transportation system surtax; providing an effective date.

10

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

12

13 Section 1. Section 212.055, Florida Statutes, is amended
 14 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. The
 26 maximum rate for any county for the total of all discretionary
 27 sales surtaxes imposed by this section shall be 1.5 percent.

HB 321

2009

28 Taxable transactions and administrative procedures shall be as
 29 provided in s. 212.054.

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

31 (a) Each charter county that has ~~which~~ adopted a charter
 32 ~~prior to January 1, 1984,~~ and each county the government of
 33 which is consolidated with that of one or more municipalities,
 34 may levy a discretionary sales surtax, subject to approval by a
 35 majority vote of the electorate of the county or by a charter
 36 amendment approved by a majority vote of the electorate of the
 37 county.

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

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

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

47 1. Deposited by the county in the trust fund and shall be
 48 used for the purposes of development, construction, equipment,
 49 maintenance, operation, supportive services, including a
 50 countywide bus system, and related costs of a fixed guideway
 51 rapid transit system.~~†~~

52 2. Remitted by the governing body of the county to an
 53 expressway, transit, or transportation authority created by law
 54 to be used, at the discretion of such authority, for the
 55 development, construction, operation, or maintenance of roads or

56 | bridges in the county;~~;~~ ~~for the operation and maintenance of a~~
 57 | ~~bus system,~~ for the payment of principal and interest on
 58 | existing bonds issued for the construction of such roads or
 59 | bridges, and, upon approval by the county commission, such
 60 | proceeds may be pledged for bonds issued to refinance existing
 61 | bonds or new bonds issued for the construction of such roads or
 62 | bridges; for the planning, development, expansion, operation,
 63 | and maintenance of bus systems and fixed guideway transit
 64 | systems, including light rail, commuter rail, and fixed guideway
 65 | rapid transit systems; and for the payment of principal and
 66 | interest on bonds issued for the construction of such bus
 67 | systems and fixed guideway transit systems, including light
 68 | rail, commuter rail, and fixed guideway rapid transit systems.

69 | 3. Used by the charter county for the development,
 70 | construction, operation, and maintenance of roads and bridges in
 71 | the county; for the expansion, operation, and maintenance of bus
 72 | and fixed guideway systems; and for the payment of principal and
 73 | interest on bonds issued for the construction of fixed guideway
 74 | rapid transit systems, bus systems, roads, or bridges; and such
 75 | proceeds may be pledged by the governing body of the county for
 76 | bonds issued to refinance existing bonds or new bonds issued for
 77 | the construction of such fixed guideway rapid transit systems,
 78 | bus systems, roads, or bridges and no more than 25 percent used
 79 | for nontransit uses.~~;~~ ~~and~~

80 | 4. Used by the charter county for the planning,
 81 | development, construction, operation, and maintenance of roads
 82 | and bridges in the county; for the planning, development,
 83 | expansion, operation, and maintenance of bus and fixed guideway

84 systems; and for the payment of principal and interest on bonds
85 issued for the construction of fixed guideway rapid transit
86 systems, bus systems, roads, or bridges; and such proceeds may
87 be pledged by the governing body of the county for bonds issued
88 to refinance existing bonds or new bonds issued for the
89 construction of such fixed guideway rapid transit systems, bus
90 systems, roads, or bridges. Pursuant to an interlocal agreement
91 entered into pursuant to chapter 163, the governing body of the
92 charter county may distribute proceeds from the tax to a
93 municipality, or an expressway or transportation authority
94 created by law to be expended for the purpose authorized by this
95 paragraph.

96 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

97 (a)1. The governing authority in each county may levy a
98 discretionary sales surtax of 0.5 percent or 1 percent. The levy
99 of the surtax shall be pursuant to ordinance enacted by a
100 majority of the members of the county governing authority and
101 approved by a majority of the electors of the county voting in a
102 referendum on the surtax. If the governing bodies of the
103 municipalities representing a majority of the county's
104 population adopt uniform resolutions establishing the rate of
105 the surtax and calling for a referendum on the surtax, the levy
106 of the surtax shall be placed on the ballot and shall take
107 effect if approved by a majority of the electors of the county
108 voting in the referendum on the surtax.

109 2. If the surtax was levied pursuant to a referendum held
110 before July 1, 1993, the surtax may not be levied beyond the
111 time established in the ordinance, or, if the ordinance did not

HB 321

2009

112 | limit the period of the levy, the surtax may not be levied for
 113 | more than 15 years. The levy of such surtax may be extended only
 114 | by approval of a majority of the electors of the county voting
 115 | in a referendum on the surtax.

116 | (b) A statement which includes a brief general description
 117 | of the projects to be funded by the surtax and which conforms to
 118 | the requirements of s. 101.161 shall be placed on the ballot by
 119 | the governing authority of any county which enacts an ordinance
 120 | calling for a referendum on the levy of the surtax or in which
 121 | the governing bodies of the municipalities representing a
 122 | majority of the county's population adopt uniform resolutions
 123 | calling for a referendum on the surtax. The following question
 124 | shall be placed on the ballot:

125 |
 126 | _____ FOR the _____-cent sales tax
 127 | _____ AGAINST the _____-cent sales tax

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

132 | 1. An interlocal agreement between the county governing
 133 | authority and the governing bodies of the municipalities
 134 | representing a majority of the county's municipal population,
 135 | which agreement may include a school district with the consent
 136 | of the county governing authority and the governing bodies of
 137 | the municipalities representing a majority of the county's
 138 | municipal population; or

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

141
142 Any change in the distribution formula must take effect on the
143 first day of any month that begins at least 60 days after
144 written notification of that change has been made to the
145 department.

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

167 prior to July 1, 1987, for infrastructure purposes, and for
168 bonds subsequently issued to refund such bonds. Any use of such
169 proceeds or interest for purposes of retiring or servicing
170 indebtedness incurred for such refunding bonds prior to July 1,
171 1999, is ratified.

172 2. For the purposes of this paragraph, the term
173 "infrastructure" means:

174 a. Any fixed capital expenditure or fixed capital outlay
175 associated with the construction, reconstruction, or improvement
176 of public facilities that have a life expectancy of 5 or more
177 years and any land acquisition, land improvement, design, and
178 engineering costs related thereto.

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

184 c. Any expenditure for the construction, lease, or
185 maintenance of, or provision of utilities or security for,
186 facilities as defined in s. 29.008.

187 d. Any fixed capital expenditure or fixed capital outlay
188 associated with the improvement of private facilities that have
189 a life expectancy of 5 or more years and that the owner agrees
190 to make available for use on a temporary basis as needed by a
191 local government as a public emergency shelter or a staging area
192 for emergency response equipment during an emergency officially
193 declared by the state or by the local government under s.
194 252.38. Such improvements under this sub-subparagraph are

HB 321

2009

195 limited to those necessary to comply with current standards for
196 public emergency evacuation shelters. The owner shall enter into
197 a written contract with the local government providing the
198 improvement funding to make such private facility available to
199 the public for purposes of emergency shelter at no cost to the
200 local government for a minimum period of 10 years after
201 completion of the improvement, with the provision that such
202 obligation will transfer to any subsequent owner until the end
203 of the minimum period.

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

215 (e) School districts, counties, and municipalities
216 receiving proceeds under the provisions of this subsection may
217 pledge such proceeds for the purpose of servicing new bond
218 indebtedness incurred pursuant to law. Local governments may use
219 the services of the Division of Bond Finance of the State Board
220 of Administration pursuant to the State Bond Act to issue any
221 bonds through the provisions of this subsection. Counties and

222 municipalities may join together for the issuance of bonds
 223 authorized by this subsection.

224 (f)1. Notwithstanding paragraph (d), a county that has a
 225 population of 50,000 or less on April 1, 1992, or any county
 226 designated as an area of critical state concern on the effective
 227 date of this act, and that imposed the surtax before July 1,
 228 1992, may use the proceeds and interest of the surtax for any
 229 public purpose if:

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

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

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

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

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

266 (g) Notwithstanding paragraph (d), a county having a
267 population greater than 75,000 in which the taxable value of
268 real property is less than 60 percent of the just value of real
269 property for ad valorem tax purposes for the tax year in which
270 an infrastructure surtax referendum is placed before the voters,
271 and the municipalities within such a county, may use the
272 proceeds and interest of the surtax for operation and
273 maintenance of parks and recreation programs and facilities
274 established with the proceeds of the surtax throughout the
275 duration of the surtax levy or while interest earnings accruing
276 from the proceeds of the surtax are available for such use,
277 whichever period is longer.

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

282 (3) SMALL COUNTY SURTAX.--

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

293 (b) A statement that includes a brief general description
 294 of the projects to be funded by the surtax and conforms to the
 295 requirements of s. 101.161 shall be placed on the ballot by the
 296 governing authority of any county that enacts an ordinance
 297 calling for a referendum on the levy of the surtax for the
 298 purpose of servicing bond indebtedness. The following question
 299 shall be placed on the ballot:

300
 301 _____FOR the _____-cent sales tax

302 _____AGAINST the _____-cent sales tax

303 (c) Pursuant to s. 212.054(4), the proceeds of the surtax
 304 levied under this subsection shall be distributed to the county

305 and the municipalities within the county in which the surtax was
 306 collected, according to:

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

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

316
 317 Any change in the distribution formula shall take effect on the
 318 first day of any month that begins at least 60 days after
 319 written notification of that change has been made to the
 320 department.

321 (d)1. If the surtax is levied pursuant to a referendum,
 322 the proceeds of the surtax and any interest accrued thereto may
 323 be expended by the school district or within the county and
 324 municipalities within the county, or, in the case of a
 325 negotiated joint county agreement, within another county, for
 326 the purpose of servicing bond indebtedness to finance, plan, and
 327 construct infrastructure and to acquire land for public
 328 recreation or conservation or protection of natural resources.
 329 However, if the surtax is levied pursuant to an ordinance
 330 approved by an extraordinary vote of the members of the county
 331 governing authority, the proceeds and any interest accrued
 332 thereto may be used for operational expenses of any

HB 321

2009

333 infrastructure or for any public purpose authorized in the
334 ordinance under which the surtax is levied.

335 2. For the purposes of this paragraph, "infrastructure"
336 means any fixed capital expenditure or fixed capital costs
337 associated with the construction, reconstruction, or improvement
338 of public facilities that have a life expectancy of 5 or more
339 years and any land acquisition, land improvement, design, and
340 engineering costs related thereto.

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

351 (f) Notwithstanding any other provision of this section, a
352 county shall not levy local option sales surtaxes authorized in
353 this subsection and subsections (2), (4), and (5) in excess of a
354 combined rate of 1 percent.

355 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.--

356 (a)1. The governing body in each county the government of
357 which is not consolidated with that of one or more
358 municipalities, which has a population of at least 800,000
359 residents and is not authorized to levy a surtax under
360 subsection (5), may levy, pursuant to an ordinance either

361 approved by an extraordinary vote of the governing body or
 362 conditioned to take effect only upon approval by a majority vote
 363 of the electors of the county voting in a referendum, a
 364 discretionary sales surtax at a rate that may not exceed 0.5
 365 percent.

366 2. If the ordinance is conditioned on a referendum, a
 367 statement that includes a brief and general description of the
 368 purposes to be funded by the surtax and that conforms to the
 369 requirements of s. 101.161 shall be placed on the ballot by the
 370 governing body of the county. The following questions shall be
 371 placed on the ballot:

372
 373 FOR THE CENTS TAX

374 AGAINST THE CENTS TAX

375 3. The ordinance adopted by the governing body providing
 376 for the imposition of the surtax shall set forth a plan for
 377 providing health care services to qualified residents, as
 378 defined in subparagraph 4. Such plan and subsequent amendments
 379 to it shall fund a broad range of health care services for both
 380 indigent persons and the medically poor, including, but not
 381 limited to, primary care and preventive care as well as hospital
 382 care. The plan must also address the services to be provided by
 383 the Level I trauma center. It shall emphasize a continuity of
 384 care in the most cost-effective setting, taking into
 385 consideration both a high quality of care and geographic access.
 386 Where consistent with these objectives, it shall include,
 387 without limitation, services rendered by physicians, clinics,
 388 community hospitals, mental health centers, and alternative

389 delivery sites, as well as at least one regional referral
390 hospital where appropriate. It shall provide that agreements
391 negotiated between the county and providers, including hospitals
392 with a Level I trauma center, will include reimbursement
393 methodologies that take into account the cost of services
394 rendered to eligible patients, recognize hospitals that render a
395 disproportionate share of indigent care, provide other
396 incentives to promote the delivery of charity care, promote the
397 advancement of technology in medical services, recognize the
398 level of responsiveness to medical needs in trauma cases, and
399 require cost containment including, but not limited to, case
400 management. It must also provide that any hospitals that are
401 owned and operated by government entities on May 21, 1991, must,
402 as a condition of receiving funds under this subsection, afford
403 public access equal to that provided under s. 286.011 as to
404 meetings of the governing board, the subject of which is
405 budgeting resources for the rendition of charity care as that
406 term is defined in the Florida Hospital Uniform Reporting System
407 (FHURS) manual referenced in s. 408.07. The plan shall also
408 include innovative health care programs that provide cost-
409 effective alternatives to traditional methods of service
410 delivery and funding.

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

413 a. Qualified as indigent persons as certified by the
414 authorizing county;

415 b. Certified by the authorizing county as meeting the
416 definition of the medically poor, defined as persons having

417 insufficient income, resources, and assets to provide the needed
 418 medical care without using resources required to meet basic
 419 needs for shelter, food, clothing, and personal expenses; or not
 420 being eligible for any other state or federal program, or having
 421 medical needs that are not covered by any such program; or
 422 having insufficient third-party insurance coverage. In all
 423 cases, the authorizing county is intended to serve as the payor
 424 of last resort; or

425 c. Participating in innovative, cost-effective programs
 426 approved by the authorizing county.

427 5. Moneys collected pursuant to this paragraph remain the
 428 property of the state and shall be distributed by the Department
 429 of Revenue on a regular and periodic basis to the clerk of the
 430 circuit court as ex officio custodian of the funds of the
 431 authorizing county. The clerk of the circuit court shall:

432 a. Maintain the moneys in an indigent health care trust
 433 fund;

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

436 c. Disburse the funds, including any interest earned, to
 437 any provider of health care services, as provided in
 438 subparagraphs 3. and 4., upon directive from the authorizing
 439 county. However, if a county has a population of at least
 440 800,000 residents and has levied the surtax authorized in this
 441 paragraph, notwithstanding any directive from the authorizing
 442 county, on October 1 of each calendar year, the clerk of the
 443 court shall issue a check in the amount of \$6.5 million to a
 444 hospital in its jurisdiction that has a Level I trauma center or

HB 321

2009

445 shall issue a check in the amount of \$3.5 million to a hospital
446 in its jurisdiction that has a Level I trauma center if that
447 county enacts and implements a hospital lien law in accordance
448 with chapter 98-499, Laws of Florida. The issuance of the checks
449 on October 1 of each year is provided in recognition of the
450 Level I trauma center status and shall be in addition to the
451 base contract amount received during fiscal year 1999-2000 and
452 any additional amount negotiated to the base contract. If the
453 hospital receiving funds for its Level I trauma center status
454 requests such funds to be used to generate federal matching
455 funds under Medicaid, the clerk of the court shall instead issue
456 a check to the Agency for Health Care Administration to
457 accomplish that purpose to the extent that it is allowed through
458 the General Appropriations Act; and

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

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

467 (b) Notwithstanding any other provision of this section,
468 the governing body in each county the government of which is not
469 consolidated with that of one or more municipalities and which
470 has a population of less than 800,000 residents, may levy, by
471 ordinance subject to approval by a majority of the electors of
472 the county voting in a referendum, a discretionary sales surtax

473 at a rate that may not exceed 0.25 percent for the sole purpose
 474 of funding trauma services provided by a trauma center licensed
 475 pursuant to chapter 395.

476 1. A statement that includes a brief and general
 477 description of the purposes to be funded by the surtax and that
 478 conforms to the requirements of s. 101.161 shall be placed on
 479 the ballot by the governing body of the county. The following
 480 shall be placed on the ballot:

481

482 FOR THE CENTS TAX

483 AGAINST THE CENTS TAX

484 2. The ordinance adopted by the governing body of the
 485 county providing for the imposition of the surtax shall set
 486 forth a plan for providing trauma services to trauma victims
 487 presenting in the trauma service area in which such county is
 488 located.

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

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

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

497 c. Disburse the funds, including any interest earned on
 498 such funds, to the trauma center in its trauma service area, as
 499 provided in the plan set forth pursuant to subparagraph 2., upon
 500 directive from the authorizing county. If the trauma center

HB 321

2009

501 receiving funds requests such funds be used to generate federal
502 matching funds under Medicaid, the custodian of the funds shall
503 instead issue a check to the Agency for Health Care
504 Administration to accomplish that purpose to the extent that the
505 agency is allowed through the General Appropriations Act.

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

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

514 5. Notwithstanding any other provision of this section, a
515 county shall not levy local option sales surtaxes authorized in
516 this paragraph and subsections (2) and (3) in excess of a
517 combined rate of 1 percent.

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

529 (a) The rate shall be 0.5 percent.

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

536 (c) Proceeds from the surtax shall be:

537 1. Deposited by the county in a special fund, set aside
 538 from other county funds, to be used only for the operation,
 539 maintenance, and administration of the county public general
 540 hospital; and

541 2. Remitted promptly by the county to the agency,
 542 authority, or public health trust created by law which
 543 administers or operates the county public general hospital.

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

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

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

563 (e) A governing board, agency, or authority shall be
564 chartered by the county commission upon this act becoming law.
565 The governing board, agency, or authority shall adopt and
566 implement a health care plan for indigent health care services.
567 The governing board, agency, or authority shall consist of no
568 more than seven and no fewer than five members appointed by the
569 county commission. The members of the governing board, agency,
570 or authority shall be at least 18 years of age and residents of
571 the county. No member may be employed by or affiliated with a
572 health care provider or the public health trust, agency, or
573 authority responsible for the county public general hospital.
574 The following community organizations shall each appoint a
575 representative to a nominating committee: the South Florida
576 Hospital and Healthcare Association, the Miami-Dade County
577 Public Health Trust, the Dade County Medical Association, the
578 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
579 County. This committee shall nominate between 10 and 14 county
580 citizens for the governing board, agency, or authority. The
581 slate shall be presented to the county commission and the county
582 commission shall confirm the top five to seven nominees,
583 depending on the size of the governing board. Until such time as
584 the governing board, agency, or authority is created, the funds

HB 321

2009

585 provided for in subparagraph (d)2. shall be placed in a
586 restricted account set aside from other county funds and not
587 disbursed by the county for any other purpose.

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

594 2. The plan and subsequent amendments to it shall fund a
595 defined range of health care services for both indigent persons
596 and the medically poor, including primary care, preventive care,
597 hospital emergency room care, and hospital care necessary to
598 stabilize the patient. For the purposes of this section,
599 "stabilization" means stabilization as defined in s.
600 397.311(30). Where consistent with these objectives, the plan
601 may include services rendered by physicians, clinics, community
602 hospitals, and alternative delivery sites, as well as at least
603 one regional referral hospital per service area. The plan shall
604 provide that agreements negotiated between the governing board,
605 agency, or authority and providers shall recognize hospitals
606 that render a disproportionate share of indigent care, provide
607 other incentives to promote the delivery of charity care to draw
608 down federal funds where appropriate, and require cost
609 containment, including, but not limited to, case management.
610 From the funds specified in subparagraphs (d)1. and 2. for
611 indigent health care services, service providers shall receive
612 reimbursement at a Medicaid rate to be determined by the

613 governing board, agency, or authority created pursuant to this
614 paragraph for the initial emergency room visit, and a per-member
615 per-month fee or capitation for those members enrolled in their
616 service area, as compensation for the services rendered
617 following the initial emergency visit. Except for provisions of
618 emergency services, upon determination of eligibility,
619 enrollment shall be deemed to have occurred at the time services
620 were rendered. The provisions for specific reimbursement of
621 emergency services shall be repealed on July 1, 2001, unless
622 otherwise reenacted by the Legislature. The capitation amount or
623 rate shall be determined prior to program implementation by an
624 independent actuarial consultant. In no event shall such
625 reimbursement rates exceed the Medicaid rate. The plan must also
626 provide that any hospitals owned and operated by government
627 entities on or after the effective date of this act must, as a
628 condition of receiving funds under this subsection, afford
629 public access equal to that provided under s. 286.011 as to any
630 meeting of the governing board, agency, or authority the subject
631 of which is budgeting resources for the retention of charity
632 care, as that term is defined in the rules of the Agency for
633 Health Care Administration. The plan shall also include
634 innovative health care programs that provide cost-effective
635 alternatives to traditional methods of service and delivery
636 funding.

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

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

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

653 (f) Notwithstanding any other provision of this section, a
 654 county may not levy local option sales surtaxes authorized in
 655 this subsection and subsections (2) and (3) in excess of a
 656 combined rate of 1 percent.

657 (6) SCHOOL CAPITAL OUTLAY SURTAX.--

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

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

669
 670 _____ FOR THE _____ CENTS TAX
 671 _____ AGAINST THE _____ CENTS TAX

672 (c) The resolution providing for the imposition of the
 673 surtax shall set forth a plan for use of the surtax proceeds for
 674 fixed capital expenditures or fixed capital costs associated
 675 with the construction, reconstruction, or improvement of school
 676 facilities and campuses which have a useful life expectancy of 5
 677 or more years, and any land acquisition, land improvement,
 678 design, and engineering costs related thereto. Additionally, the
 679 plan shall include the costs of retrofitting and providing for
 680 technology implementation, including hardware and software, for
 681 the various sites within the school district. Surtax revenues
 682 may be used for the purpose of servicing bond indebtedness to
 683 finance projects authorized by this subsection, and any interest
 684 accrued thereto may be held in trust to finance such projects.
 685 Neither the proceeds of the surtax nor any interest accrued
 686 thereto shall be used for operational expenses.

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

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

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

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

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

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

717
 718 _____ FOR THE _____ CENTS TAX

719 _____ AGAINST THE _____ CENTS TAX

720 (c)1. The ordinance adopted by the governing body
 721 providing for the imposition of the surtax must set forth a plan
 722 for providing health care services to qualified residents, as
 723 defined in paragraph (d). The plan and subsequent amendments to
 724 it shall fund a broad range of health care services for indigent

HB 321

2009

725 persons and the medically poor, including, but not limited to,
726 primary care and preventive care, as well as hospital care. It
727 shall emphasize a continuity of care in the most cost-effective
728 setting, taking into consideration a high quality of care and
729 geographic access. Where consistent with these objectives, it
730 shall include, without limitation, services rendered by
731 physicians, clinics, community hospitals, mental health centers,
732 and alternative delivery sites, as well as at least one regional
733 referral hospital where appropriate. It shall provide that
734 agreements negotiated between the county and providers shall
735 include reimbursement methodologies that take into account the
736 cost of services rendered to eligible patients, recognize
737 hospitals that render a disproportionate share of indigent care,
738 provide other incentives to promote the delivery of charity
739 care, and require cost containment, including, but not limited
740 to, case management. The plan must also include innovative
741 health care programs that provide cost-effective alternatives to
742 traditional methods of service delivery and funding.

743 2. In addition to the uses specified or services required
744 to be provided under this subsection, the ordinance adopted by a
745 county that has a population of fewer than 50,000 residents may
746 pledge surtax proceeds to service new or existing bond
747 indebtedness incurred to finance, plan, construct, or
748 reconstruct a public or not-for-profit hospital in such county
749 and any land acquisition, land improvement, design, or
750 engineering costs related to such hospital, if the governing
751 body of the county determines that a public or not-for-profit
752 hospital existing at the time of issuance of the bonds

753 | authorized under this subparagraph would, more likely than not,
 754 | otherwise cease to operate. The plan required under this
 755 | paragraph may, by an extraordinary vote of the governing body of
 756 | such county, provide that some or all of the surtax revenues and
 757 | any interest earned must be expended for the purpose of
 758 | servicing such bond indebtedness. Such county may also use the
 759 | services of the Division of Bond Finance of the State Board of
 760 | Administration pursuant to the State Bond Act to issue bonds
 761 | under this subparagraph. A jurisdiction may not issue bonds
 762 | under this subparagraph more frequently than once per year. Any
 763 | county that has a population of fewer than 50,000 residents at
 764 | the time any bonds authorized in this subparagraph are issued
 765 | retains the authority granted under this subparagraph throughout
 766 | the terms of such bonds, including the term of any refinancing
 767 | bonds, regardless of any subsequent increase in population which
 768 | would result in such county having 50,000 or more residents.

769 | (d) For the purpose of this subsection, the term
 770 | "qualified residents" means residents of the authorizing county
 771 | who are:

- 772 | 1. Qualified as indigent persons as certified by the
 773 | authorizing county;
- 774 | 2. Certified by the authorizing county as meeting the
 775 | definition of the medically poor, defined as persons having
 776 | insufficient income, resources, and assets to provide the needed
 777 | medical care without using resources required to meet basic
 778 | needs for shelter, food, clothing, and personal expenses; not
 779 | being eligible for any other state or federal program or having
 780 | medical needs that are not covered by any such program; or

781 having insufficient third-party insurance coverage. In all
 782 cases, the authorizing county shall serve as the payor of last
 783 resort; or

784 3. Participating in innovative, cost-effective programs
 785 approved by the authorizing county.

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

791 1. Maintain the moneys in an indigent health care trust
 792 fund.

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

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

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

802 (f) Notwithstanding any other provision of this section, a
 803 county may not levy local option sales surtaxes authorized in
 804 this subsection and subsections (2) and (3) in excess of a
 805 combined rate of 1 percent or, if a publicly supported medical
 806 school is located in the county or the county has a population
 807 of fewer than 50,000 residents, in excess of a combined rate of
 808 1.5 percent.

HB 321

2009

809

Section 2. This act shall take effect July 1, 2009.