

HB 657

2009

1                   A bill to be entitled  
 2           An act relating to discretionary sales surtaxes; amending  
 3           s. 212.055, F.S.; deleting a limitation upon the  
 4           imposition of indigent care and trauma center  
 5           discretionary sales surtaxes by certain counties;  
 6           providing an effective date.

7  
 8   Be It Enacted by the Legislature of the State of Florida:

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 10           Section 1. Subsection (4) of section 212.055, Florida  
 11   Statutes, is amended to read:

12           212.055 Discretionary sales surtaxes; legislative intent;  
 13   authorization and use of proceeds.--It is the legislative intent  
 14   that any authorization for imposition of a discretionary sales  
 15   surtax shall be published in the Florida Statutes as a  
 16   subsection of this section, irrespective of the duration of the  
 17   levy. Each enactment shall specify the types of counties  
 18   authorized to levy; the rate or rates which may be imposed; the  
 19   maximum length of time the surtax may be imposed, if any; the  
 20   procedure which must be followed to secure voter approval, if  
 21   required; the purpose for which the proceeds may be expended;  
 22   and such other requirements as the Legislature may provide.  
 23   Taxable transactions and administrative procedures shall be as  
 24   provided in s. 212.054.

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

26           (a)1. The governing body in each county that ~~the~~  
 27   ~~government of which is not consolidated with that of one or more~~  
 28   ~~municipalities, which~~ has a population of at least 800,000

29 residents and is not authorized to levy a surtax under  
 30 subsection (5), may levy, pursuant to an ordinance either  
 31 approved by an extraordinary vote of the governing body or  
 32 conditioned to take effect only upon approval by a majority vote  
 33 of the electors of the county voting in a referendum, a  
 34 discretionary sales surtax at a rate that may not exceed 0.5  
 35 percent.

36 2. If the ordinance is conditioned on a referendum, a  
 37 statement that includes a brief and general description of the  
 38 purposes to be funded by the surtax and that conforms to the  
 39 requirements of s. 101.161 shall be placed on the ballot by the  
 40 governing body of the county. The following questions shall be  
 41 placed on the ballot:

42 FOR THE. . . .CENTS TAX  
 43 AGAINST THE. . . .CENTS TAX

44 3. The ordinance adopted by the governing body providing  
 45 for the imposition of the surtax shall set forth a plan for  
 46 providing health care services to qualified residents, as  
 47 defined in subparagraph 4. Such plan and subsequent amendments  
 48 to it shall fund a broad range of health care services for both  
 49 indigent persons and the medically poor, including, but not  
 50 limited to, primary care and preventive care as well as hospital  
 51 care. The plan must also address the services to be provided by  
 52 the Level I trauma center. It shall emphasize a continuity of  
 53 care in the most cost-effective setting, taking into  
 54 consideration both a high quality of care and geographic access.  
 55 Where consistent with these objectives, it shall include,  
 56 without limitation, services rendered by physicians, clinics,

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57 | community hospitals, mental health centers, and alternative  
58 | delivery sites, as well as at least one regional referral  
59 | hospital where appropriate. It shall provide that agreements  
60 | negotiated between the county and providers, including hospitals  
61 | with a Level I trauma center, will include reimbursement  
62 | methodologies that take into account the cost of services  
63 | rendered to eligible patients, recognize hospitals that render a  
64 | disproportionate share of indigent care, provide other  
65 | incentives to promote the delivery of charity care, promote the  
66 | advancement of technology in medical services, recognize the  
67 | level of responsiveness to medical needs in trauma cases, and  
68 | require cost containment including, but not limited to, case  
69 | management. It must also provide that any hospitals that are  
70 | owned and operated by government entities on May 21, 1991, must,  
71 | as a condition of receiving funds under this subsection, afford  
72 | public access equal to that provided under s. 286.011 as to  
73 | meetings of the governing board, the subject of which is  
74 | budgeting resources for the rendition of charity care as that  
75 | term is defined in the Florida Hospital Uniform Reporting System  
76 | (FHURS) manual referenced in s. 408.07. The plan shall also  
77 | include innovative health care programs that provide cost-  
78 | effective alternatives to traditional methods of service  
79 | delivery and funding.

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

82 |             a. Qualified as indigent persons as certified by the  
83 | authorizing county;

84 |             b. Certified by the authorizing county as meeting the

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85 definition of the medically poor, defined as persons having  
86 insufficient income, resources, and assets to provide the needed  
87 medical care without using resources required to meet basic  
88 needs for shelter, food, clothing, and personal expenses; or not  
89 being eligible for any other state or federal program, or having  
90 medical needs that are not covered by any such program; or  
91 having insufficient third-party insurance coverage. In all  
92 cases, the authorizing county is intended to serve as the payor  
93 of last resort; or

94 c. Participating in innovative, cost-effective programs  
95 approved by the authorizing county.

96 5. Moneys collected pursuant to this paragraph remain the  
97 property of the state and shall be distributed by the Department  
98 of Revenue on a regular and periodic basis to the clerk of the  
99 circuit court as ex officio custodian of the funds of the  
100 authorizing county. The clerk of the circuit court shall:

101 a. Maintain the moneys in an indigent health care trust  
102 fund;

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

105 c. Disburse the funds, including any interest earned, to  
106 any provider of health care services, as provided in  
107 subparagraphs 3. and 4., upon directive from the authorizing  
108 county. However, if a county has a population of at least  
109 800,000 residents and has levied the surtax authorized in this  
110 paragraph, notwithstanding any directive from the authorizing  
111 county, on October 1 of each calendar year, the clerk of the  
112 court shall issue a check in the amount of \$6.5 million to a

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113 hospital in its jurisdiction that has a Level I trauma center or  
 114 shall issue a check in the amount of \$3.5 million to a hospital  
 115 in its jurisdiction that has a Level I trauma center if that  
 116 county enacts and implements a hospital lien law in accordance  
 117 with chapter 98-499, Laws of Florida. The issuance of the checks  
 118 on October 1 of each year is provided in recognition of the  
 119 Level I trauma center status and shall be in addition to the  
 120 base contract amount received during fiscal year 1999-2000 and  
 121 any additional amount negotiated to the base contract. If the  
 122 hospital receiving funds for its Level I trauma center status  
 123 requests such funds to be used to generate federal matching  
 124 funds under Medicaid, the clerk of the court shall instead issue  
 125 a check to the Agency for Health Care Administration to  
 126 accomplish that purpose to the extent that it is allowed through  
 127 the General Appropriations Act; and

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

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

136         (b) Notwithstanding any other provision of this section,  
 137 the governing body in each county that ~~the government of which~~  
 138 ~~is not consolidated with that of one or more municipalities and~~  
 139 ~~which~~ has a population of less than 800,000 residents, may levy,  
 140 by ordinance subject to approval by a majority of the electors

141 of the county voting in a referendum, a discretionary sales  
 142 surtax at a rate that may not exceed 0.25 percent for the sole  
 143 purpose of funding trauma services provided by a trauma center  
 144 licensed pursuant to chapter 395.

145 1. A statement that includes a brief and general  
 146 description of the purposes to be funded by the surtax and that  
 147 conforms to the requirements of s. 101.161 shall be placed on  
 148 the ballot by the governing body of the county. The following  
 149 shall be placed on the ballot:

150 FOR THE. . . .CENTS TAX

151 AGAINST THE. . . .CENTS TAX

152 2. The ordinance adopted by the governing body of the  
 153 county providing for the imposition of the surtax shall set  
 154 forth a plan for providing trauma services to trauma victims  
 155 presenting in the trauma service area in which such county is  
 156 located.

157 3. Moneys collected pursuant to this paragraph remain the  
 158 property of the state and shall be distributed by the Department  
 159 of Revenue on a regular and periodic basis to the clerk of the  
 160 circuit court as ex officio custodian of the funds of the  
 161 authorizing county. The clerk of the circuit court shall:

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

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

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

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169 receiving funds requests such funds be used to generate federal  
170 matching funds under Medicaid, the custodian of the funds shall  
171 instead issue a check to the Agency for Health Care  
172 Administration to accomplish that purpose to the extent that the  
173 agency is allowed through the General Appropriations Act.

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

177 4. A discretionary sales surtax imposed pursuant to this  
178 paragraph shall expire 4 years after the effective date of the  
179 surtax, unless reenacted by ordinance subject to approval by a  
180 majority of the electors of the county voting in a subsequent  
181 referendum.

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

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