

By Senator King

8-00787-09

2009718__

1 A bill to be entitled
2 An act relating to discretionary sales surtaxes;
3 amending s. 212.055, F.S.; deleting a limitation upon
4 the 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:

9
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 government~~
27 ~~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

8-00787-09

2009718__

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,
57 community hospitals, mental health centers, and alternative
58 delivery sites, as well as at least one regional referral

8-00787-09

2009718__

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
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

8-00787-09

2009718__

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
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

8-00787-09

2009718__

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

8-00787-09

2009718__

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
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

8-00787-09

2009718__

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.