

By the Committee on Finance and Tax; and Senator Peadar

593-04949-10

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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 authorizing the governing boards of certain counties
 7 to levy the surtaxes only pursuant to a referendum;
 8 providing an effective date.

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

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 12 Section 1. Paragraph (a) of subsection (4) of section
 13 212.055, Florida Statutes, is amended to read:

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

27 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

28 (a)1. The governing body in each county that ~~the government~~
 29 ~~of which is not consolidated with that of one or more~~

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30 ~~municipalities, which~~ has a population of at least 800,000
31 residents and is not authorized to levy a surtax under
32 subsection (5), may levy, pursuant to an ordinance either
33 approved by an extraordinary vote of the governing body or
34 conditioned to take effect only upon approval by a majority vote
35 of the electors of the county voting in a referendum, a
36 discretionary sales surtax at a rate that may not exceed 0.5
37 percent. However, the governing board of a county that is
38 consolidated with one or more municipalities may levy this
39 surtax only if the ordinance is approved in a referendum.

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

46 FOR THE. . . .CENTS TAX

47 AGAINST THE. . . .CENTS TAX

48 3. The ordinance adopted by the governing body providing
49 for the imposition of the surtax shall set forth a plan for
50 providing health care services to qualified residents, as
51 defined in subparagraph 4. Such plan and subsequent amendments
52 to it shall fund a broad range of health care services for both
53 indigent persons and the medically poor, including, but not
54 limited to, primary care and preventive care as well as hospital
55 care. The plan must also address the services to be provided by
56 the Level I trauma center. It shall emphasize a continuity of
57 care in the most cost-effective setting, taking into
58 consideration both a high quality of care and geographic access.

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59 Where consistent with these objectives, it shall include,
60 without limitation, services rendered by physicians, clinics,
61 community hospitals, mental health centers, and alternative
62 delivery sites, as well as at least one regional referral
63 hospital where appropriate. It shall provide that agreements
64 negotiated between the county and providers, including hospitals
65 with a Level I trauma center, will include reimbursement
66 methodologies that take into account the cost of services
67 rendered to eligible patients, recognize hospitals that render a
68 disproportionate share of indigent care, provide other
69 incentives to promote the delivery of charity care, promote the
70 advancement of technology in medical services, recognize the
71 level of responsiveness to medical needs in trauma cases, and
72 require cost containment including, but not limited to, case
73 management. It must also provide that any hospitals that are
74 owned and operated by government entities on May 21, 1991, must,
75 as a condition of receiving funds under this subsection, afford
76 public access equal to that provided under s. 286.011 as to
77 meetings of the governing board, the subject of which is
78 budgeting resources for the rendition of charity care as that
79 term is defined in the Florida Hospital Uniform Reporting System
80 (FHURS) manual referenced in s. 408.07. The plan shall also
81 include innovative health care programs that provide cost-
82 effective alternatives to traditional methods of service
83 delivery and funding.

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

86 a. Qualified as indigent persons as certified by the
87 authorizing county;

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

98 c. Participating in innovative, cost-effective programs
99 approved by the authorizing county.

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

105 a. Maintain the moneys in an indigent health care trust
106 fund;

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

109 c. Disburse the funds, including any interest earned, to
110 any provider of health care services, as provided in
111 subparagraphs 3. and 4., upon directive from the authorizing
112 county. However, if a county has a population of at least
113 800,000 residents and has levied the surtax authorized in this
114 paragraph, notwithstanding any directive from the authorizing
115 county, on October 1 of each calendar year, the clerk of the
116 court shall issue a check in the amount of \$6.5 million to a

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

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

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

140 Section 2. This act shall take effect July 1, 2010.