

By Senator Evers

2-00311-11

2011472

1 A bill to be entitled

2 An act relating to taxes imposed on prepaid limited  
3 health service organizations; amending s. 636.0145,  
4 F.S.; providing that an organization providing  
5 services solely to Medicaid recipients under a  
6 contract with Medicaid is exempt from paying certain  
7 insurance premium taxes; providing for retroactive  
8 operation; specifying that the act is remedial in  
9 nature and not a basis for certain refunds of tax;  
10 providing an effective date.

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

13  
14 Section 1. Section 636.0145, Florida Statutes, is amended  
15 to read:

16 636.0145 Certain entities contracting with Medicaid.—  
17 Notwithstanding the requirements of s. 409.912(4)(b), an entity  
18 that is providing comprehensive inpatient and outpatient mental  
19 health care services to certain Medicaid recipients in  
20 Hillsborough, Highlands, Hardee, Manatee, and Polk Counties  
21 through a capitated, prepaid arrangement pursuant to the federal  
22 waiver provided for in s. 409.905(5) must become licensed under  
23 chapter 636 by December 31, 1998. Any entity licensed under this  
24 chapter which provides services solely to Medicaid recipients  
25 under a contract with Medicaid is ~~shall be~~ exempt from ss.  
26 636.017, 636.018, 636.022, 636.028, ~~and~~ 636.034, and 636.066(1).

27 Section 2. This act shall operate retroactively to December  
28 31, 1998; however, the retroactive operation of this act is  
29 remedial in nature, does not create a right to a refund, and

2-00311-11

2011472\_\_

30 does not authorize a refund by any governmental entity of any  
31 tax, penalty, or interest remitted to the Department of Revenue  
32 before July 1, 2011.

33 Section 3. This act shall take effect July 1, 2011.