



429176

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/16/2016	.	
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The Committee on Community Affairs (Brandes) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (c) of subsection (1), paragraph (a) of subsection (2), paragraph (a) of subsection (3), subsections (4) and (5), paragraph (a) of subsection (6), paragraph (a) of subsection (7), and paragraph (b) of subsection (8) of section 212.055, Florida Statutes, are amended, and subsection (9) is added to that section, to read:



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11 212.055 Discretionary sales surtaxes; legislative intent;
12 authorization and use of proceeds.—It is the legislative intent
13 that any authorization for imposition of a discretionary sales
14 surtax shall be published in the Florida Statutes as a
15 subsection of this section, irrespective of the duration of the
16 levy. Each enactment shall specify the types of counties
17 authorized to levy; the rate or rates which may be imposed; the
18 maximum length of time the surtax may be imposed, if any; the
19 procedure which must be followed to secure voter approval, if
20 required; the purpose for which the proceeds may be expended;
21 and such other requirements as the Legislature may provide.
22 Taxable transactions and administrative procedures shall be as
23 provided in s. 212.054.

24 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
25 SURTAX.—

26 (c) The proposal to adopt a discretionary sales surtax as
27 provided in this subsection and to create a trust fund within
28 the county accounts shall be placed on the ballot in accordance
29 with law and must be approved in a referendum as set forth in
30 subsection (9) at a time to be set at the discretion of the
31 governing body.

32 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

33 (a)1. The governing authority in each county may levy a
34 discretionary sales surtax of 0.5 percent or 1 percent. The levy
35 of the surtax shall be pursuant to ordinance enacted by a
36 majority of the members of the county governing authority and
37 approved by a majority of the electors of the county, as set
38 forth in subsection (9), voting in a referendum on the surtax.
39 If the governing bodies of the municipalities representing a



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40 majority of the county's population adopt uniform resolutions
41 establishing the rate of the surtax and calling for a referendum
42 on the surtax, the levy of the surtax shall be placed on the
43 ballot and shall take effect if approved by ~~a majority of the~~
44 electors of the county, as set forth in subsection (9), voting
45 in the referendum on the surtax.

46 2. If the surtax was levied pursuant to a referendum held
47 before July 1, 1993, the surtax may not be levied beyond the
48 time established in the ordinance, or, if the ordinance did not
49 limit the period of the levy, the surtax may not be levied for
50 more than 15 years. The levy of such surtax may be extended only
51 by approval of ~~a majority of the~~ electors of the county, as set
52 forth in subsection (9), voting in a referendum on the surtax.

53 (3) SMALL COUNTY SURTAX.—

54 (a) The governing authority in each county that has a
55 population of 50,000 or fewer ~~less~~ on April 1, 1992, may levy a
56 discretionary sales surtax of 0.5 percent or 1 percent. The levy
57 of the surtax shall be pursuant to ordinance enacted by an
58 extraordinary vote of the members of the county governing
59 authority if the surtax revenues are expended for operating
60 purposes. If the surtax revenues are expended for the purpose of
61 servicing bond indebtedness, the surtax shall be approved by ~~a~~
62 ~~majority of the~~ electors of the county, as set forth in
63 subsection (9), voting in a referendum on the surtax.

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

65 (a)1. The governing body in each county the government of
66 which is not consolidated with that of one or more
67 municipalities, which has a population of at least 800,000
68 residents and is not authorized to levy a surtax under



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69 subsection (5), may levy, pursuant to an ordinance either
70 approved by an extraordinary vote of the governing body or
71 conditioned to take effect only upon approval by a ~~majority vote~~
72 of the electors of the county, as set forth in subsection (9),
73 voting in a referendum, a discretionary sales surtax at a rate
74 that may not exceed 0.5 percent.

75 2. If the ordinance is conditioned on a referendum, a
76 statement that includes a brief and general description of the
77 purposes to be funded by the surtax and that conforms to the
78 requirements of s. 101.161 shall be placed on the ballot by the
79 governing body of the county. The following questions shall be
80 placed on the ballot:

81 FOR THE. . . .CENTS TAX

82 AGAINST THE. . . .CENTS TAX

83 3. The ordinance adopted by the governing body providing
84 for the imposition of the surtax shall set forth a plan for
85 providing health care services to qualified residents, as
86 defined in subparagraph 4. Such plan and subsequent amendments
87 to it shall fund a broad range of health care services for both
88 indigent persons and the medically poor, including, but not
89 limited to, primary care and preventive care as well as hospital
90 care. The plan must also address the services to be provided by
91 the Level I trauma center. It shall emphasize a continuity of
92 care in the most cost-effective setting, taking into
93 consideration both a high quality of care and geographic access.
94 Where consistent with these objectives, it shall include,
95 without limitation, services rendered by physicians, clinics,
96 community hospitals, mental health centers, and alternative
97 delivery sites, as well as at least one regional referral



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98 hospital where appropriate. It shall provide that agreements
99 negotiated between the county and providers, including hospitals
100 with a Level I trauma center, will include reimbursement
101 methodologies that take into account the cost of services
102 rendered to eligible patients, recognize hospitals that render a
103 disproportionate share of indigent care, provide other
104 incentives to promote the delivery of charity care, promote the
105 advancement of technology in medical services, recognize the
106 level of responsiveness to medical needs in trauma cases, and
107 require cost containment including, but not limited to, case
108 management. It must also provide that any hospitals that are
109 owned and operated by government entities on May 21, 1991, must,
110 as a condition of receiving funds under this subsection, afford
111 public access equal to that provided under s. 286.011 as to
112 meetings of the governing board, the subject of which is
113 budgeting resources for the rendition of charity care as that
114 term is defined in the Florida Hospital Uniform Reporting System
115 (FHURS) manual referenced in s. 408.07. The plan shall also
116 include innovative health care programs that provide cost-
117 effective alternatives to traditional methods of service
118 delivery and funding.

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

121 a. Qualified as indigent persons as certified by the
122 authorizing county;

123 b. Certified by the authorizing county as meeting the
124 definition of the medically poor, defined as persons having
125 insufficient income, resources, and assets to provide the needed
126 medical care without using resources required to meet basic



127 needs for shelter, food, clothing, and personal expenses; or not
128 being eligible for any other state or federal program, or having
129 medical needs that are not covered by any such program; or
130 having insufficient third-party insurance coverage. In all
131 cases, the authorizing county is intended to serve as the payor
132 of last resort; or

133 c. Participating in innovative, cost-effective programs
134 approved by the authorizing county.

135 5. Moneys collected pursuant to this paragraph remain the
136 property of the state and shall be distributed by the Department
137 of Revenue on a regular and periodic basis to the clerk of the
138 circuit court as ex officio custodian of the funds of the
139 authorizing county. The clerk of the circuit court shall:

140 a. Maintain the moneys in an indigent health care trust
141 fund;

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

144 c. Disburse the funds, including any interest earned, to
145 any provider of health care services, as provided in
146 subparagraphs 3. and 4., upon directive from the authorizing
147 county. However, if a county has a population of at least
148 800,000 residents and has levied the surtax authorized in this
149 paragraph, notwithstanding any directive from the authorizing
150 county, on October 1 of each calendar year, the clerk of the
151 court shall issue a check in the amount of \$6.5 million to a
152 hospital in its jurisdiction that has a Level I trauma center or
153 shall issue a check in the amount of \$3.5 million to a hospital
154 in its jurisdiction that has a Level I trauma center if that
155 county enacts and implements a hospital lien law in accordance



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156 with chapter 98-499, Laws of Florida. The issuance of the checks
157 on October 1 of each year is provided in recognition of the
158 Level I trauma center status and shall be in addition to the
159 base contract amount received during fiscal year 1999-2000 and
160 any additional amount negotiated to the base contract. If the
161 hospital receiving funds for its Level I trauma center status
162 requests such funds to be used to generate federal matching
163 funds under Medicaid, the clerk of the court shall instead issue
164 a check to the Agency for Health Care Administration to
165 accomplish that purpose to the extent that it is allowed through
166 the General Appropriations Act; and

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

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

175 (b) Notwithstanding any other provision of this section,
176 the governing body in each county the government of which is not
177 consolidated with that of one or more municipalities and which
178 has a population of fewer ~~less~~ than 800,000 residents, may levy,
179 by ordinance subject to approval by ~~a majority of~~ the electors
180 of the county, as set forth in subsection (9), voting in a
181 referendum, a discretionary sales surtax at a rate that may not
182 exceed 0.25 percent for the sole purpose of funding trauma
183 services provided by a trauma center licensed pursuant to
184 chapter 395.



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185 1. A statement that includes a brief and general
186 description of the purposes to be funded by the surtax and that
187 conforms to the requirements of s. 101.161 shall be placed on
188 the ballot by the governing body of the county. The following
189 shall be placed on the ballot:

190 FOR THE. . . .CENTS TAX

191 AGAINST THE. . . .CENTS TAX

192 2. The ordinance adopted by the governing body of the
193 county providing for the imposition of the surtax shall set
194 forth a plan for providing trauma services to trauma victims
195 presenting in the trauma service area in which such county is
196 located.

197 3. Moneys collected pursuant to this paragraph remain the
198 property of the state and shall be distributed by the Department
199 of Revenue on a regular and periodic basis to the clerk of the
200 circuit court as ex officio custodian of the funds of the
201 authorizing county. The clerk of the circuit court shall:

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

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

205 c. Disburse the funds, including any interest earned on
206 such funds, to the trauma center in its trauma service area, as
207 provided in the plan set forth pursuant to subparagraph 2., upon
208 directive from the authorizing county. If the trauma center
209 receiving funds requests such funds be used to generate federal
210 matching funds under Medicaid, the custodian of the funds shall
211 instead issue a check to the Agency for Health Care
212 Administration to accomplish that purpose to the extent that the
213 agency is allowed through the General Appropriations Act.



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

217 4. A discretionary sales surtax imposed pursuant to this
218 paragraph shall expire 4 years after the effective date of the
219 surtax, unless reenacted by ordinance subject to approval by a
220 ~~majority of the electors of the county, as set forth in~~
221 subsection (9), voting in a subsequent referendum.

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

226 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined in
227 s. 125.011(1) may levy the surtax authorized in this subsection
228 pursuant to an ordinance either approved by extraordinary vote
229 of the county commission or conditioned to take effect only upon
230 approval by a ~~majority vote of the electors of the county, as~~
231 set forth in subsection (9), voting in a referendum. In a county
232 as defined in s. 125.011(1), for the purposes of this
233 subsection, "county public general hospital" means a general
234 hospital as defined in s. 395.002 which is owned, operated,
235 maintained, or governed by the county or its agency, authority,
236 or public health trust.

237 (a) The rate shall be 0.5 percent.

238 (b) If the ordinance is conditioned on a referendum, the
239 proposal to adopt the county public hospital surtax shall be
240 placed on the ballot in accordance with subsection (9) ~~law at a~~
241 ~~time to be set at the discretion of the governing body.~~ The
242 referendum question on the ballot shall include a brief general



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243 description of the health care services to be funded by the
244 surtax.

245 (c) Proceeds from the surtax shall be:

246 1. Deposited by the county in a special fund, set aside
247 from other county funds, to be used only for the operation,
248 maintenance, and administration of the county public general
249 hospital; and

250 2. Remitted promptly by the county to the agency,
251 authority, or public health trust created by law which
252 administers or operates the county public general hospital.

253 (d) Except as provided in subparagraphs 1. and 2., the
254 county must continue to contribute each year an amount equal to
255 at least 80 percent of that percentage of the total county
256 budget appropriated for the operation, administration, and
257 maintenance of the county public general hospital from the
258 county's general revenues in the fiscal year of the county
259 ending September 30, 1991:

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

266 2. However, in the first year of the plan, a total of \$10
267 million shall be remitted to such governing board, agency, or
268 authority, to be used solely for the purpose of funding the plan
269 for indigent health care services provided for in paragraph (e),
270 and in the second year of the plan, a total of \$15 million shall
271 be so remitted and used.



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272 (e) A governing board, agency, or authority shall be
273 chartered by the county commission upon this act becoming law.
274 The governing board, agency, or authority shall adopt and
275 implement a health care plan for indigent health care services.
276 The governing board, agency, or authority shall consist of no
277 more than seven and no fewer than five members appointed by the
278 county commission. The members of the governing board, agency,
279 or authority shall be at least 18 years of age and residents of
280 the county. No member may be employed by or affiliated with a
281 health care provider or the public health trust, agency, or
282 authority responsible for the county public general hospital.
283 The following community organizations shall each appoint a
284 representative to a nominating committee: the South Florida
285 Hospital and Healthcare Association, the Miami-Dade County
286 Public Health Trust, the Dade County Medical Association, the
287 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
288 County. This committee shall nominate between 10 and 14 county
289 citizens for the governing board, agency, or authority. The
290 slate shall be presented to the county commission and the county
291 commission shall confirm the top five to seven nominees,
292 depending on the size of the governing board. Until such time as
293 the governing board, agency, or authority is created, the funds
294 provided for in subparagraph (d)2. shall be placed in a
295 restricted account set aside from other county funds and not
296 disbursed by the county for any other purpose.

297 1. The plan shall divide the county into a minimum of four
298 and maximum of six service areas, with no more than one
299 participant hospital per service area. The county public general
300 hospital shall be designated as the provider for one of the



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301 service areas. Services shall be provided through participants'
302 primary acute care facilities.

303 2. The plan and subsequent amendments to it shall fund a
304 defined range of health care services for both indigent persons
305 and the medically poor, including primary care, preventive care,
306 hospital emergency room care, and hospital care necessary to
307 stabilize the patient. For the purposes of this section,
308 "stabilization" means stabilization as defined in s.
309 397.311(41). Where consistent with these objectives, the plan
310 may include services rendered by physicians, clinics, community
311 hospitals, and alternative delivery sites, as well as at least
312 one regional referral hospital per service area. The plan shall
313 provide that agreements negotiated between the governing board,
314 agency, or authority and providers shall recognize hospitals
315 that render a disproportionate share of indigent care, provide
316 other incentives to promote the delivery of charity care to draw
317 down federal funds where appropriate, and require cost
318 containment, including, but not limited to, case management.
319 From the funds specified in subparagraphs (d)1. and 2. for
320 indigent health care services, service providers shall receive
321 reimbursement at a Medicaid rate to be determined by the
322 governing board, agency, or authority created pursuant to this
323 paragraph for the initial emergency room visit, and a per-member
324 per-month fee or capitation for those members enrolled in their
325 service area, as compensation for the services rendered
326 following the initial emergency visit. Except for provisions of
327 emergency services, upon determination of eligibility,
328 enrollment shall be deemed to have occurred at the time services
329 were rendered. The provisions for specific reimbursement of



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330 emergency services shall be repealed on July 1, 2001, unless
331 otherwise reenacted by the Legislature. The capitation amount or
332 rate shall be determined prior to program implementation by an
333 independent actuarial consultant. In no event shall such
334 reimbursement rates exceed the Medicaid rate. The plan must also
335 provide that any hospitals owned and operated by government
336 entities on or after the effective date of this act must, as a
337 condition of receiving funds under this subsection, afford
338 public access equal to that provided under s. 286.011 as to any
339 meeting of the governing board, agency, or authority the subject
340 of which is budgeting resources for the retention of charity
341 care, as that term is defined in the rules of the Agency for
342 Health Care Administration. The plan shall also include
343 innovative health care programs that provide cost-effective
344 alternatives to traditional methods of service and delivery
345 funding.

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

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

354 5. At the end of each fiscal year, the governing board,
355 agency, or authority shall prepare an audit that reviews the
356 budget of the plan, delivery of services, and quality of
357 services, and makes recommendations to increase the plan's
358 efficiency. The audit shall take into account participant



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359 hospital satisfaction with the plan and assess the amount of
360 poststabilization patient transfers requested, and accepted or
361 denied, by the county public general hospital.

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

366 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

367 (a) The school board in each county may levy, pursuant to
368 resolution conditioned to take effect only upon approval by a
369 ~~majority vote of the electors of the county,~~ as set forth in
370 subsection (9), voting in a referendum, a discretionary sales
371 surtax at a rate that may not exceed 0.5 percent.

372 (7) VOTER-APPROVED INDIGENT CARE SURTAX.—

373 (a)1. The governing body in each county that has a
374 population of fewer than 800,000 residents may levy an indigent
375 care surtax pursuant to an ordinance conditioned to take effect
376 only upon approval by a ~~majority vote of the electors of the~~
377 county, as set forth in subsection (9), voting in a referendum.
378 The surtax may be levied at a rate not to exceed 0.5 percent,
379 except that if a publicly supported medical school is located in
380 the county, the rate shall not exceed 1 percent.

381 2. Notwithstanding subparagraph 1., the governing body of
382 any county that has a population of fewer than 50,000 residents
383 may levy an indigent care surtax pursuant to an ordinance
384 conditioned to take effect only upon approval by a ~~majority vote~~
385 of the electors of the county, as set forth in subsection (9),
386 voting in a referendum. The surtax may be levied at a rate not
387 to exceed 1 percent.



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388 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.-

389 (b) Upon the adoption of the ordinance, the levy of the
390 surtax must be placed on the ballot by the governing authority
391 of the county enacting the ordinance. The ordinance will take
392 effect if approved by ~~a majority of~~ the electors of the county,
393 as set forth in subsection (9), voting in a referendum held for
394 such purpose. The referendum shall be placed on the ballot of a
395 regularly scheduled election. The ballot for the referendum must
396 conform to the requirements of s. 101.161.

397 (9) DATES FOR REFERENDA; VOTER APPROVAL THRESHOLDS.-A
398 referendum to adopt or amend a local government discretionary
399 sales surtax under this section may not be held during a special
400 election. A referendum under this section held at a presidential
401 preference primary election as provided in s. 103.101 or at a
402 primary election as defined by s. 97.021 requires the approval
403 of at least 60 percent of the voters voting on the ballot
404 question for passage. A referendum under this section held at a
405 general election as defined by s. 97.021 requires the approval
406 of a majority of the voters voting on the ballot question for
407 passage.

408 Section 2. This act shall take effect July 1, 2017.

409
410 ===== T I T L E A M E N D M E N T =====

411 And the title is amended as follows:

412 Delete everything before the enacting clause
413 and insert:

414 A bill to be entitled
415 An act relating to local tax referenda; amending s.
416 212.055, F.S.; specifying the times when local



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417 government discretionary sales surtax referenda may be
418 held; requiring the approval of a specified percentage
419 of electors voting in a referendum election to adopt
420 or amend a local government discretionary sales
421 surtax; providing an effective date.