

1
2 A bill to be entitled
3 An act relating to local tax referenda; amending s.
4 212.055, F.S.; requiring local government
5 discretionary sales surtax referenda to be held on the
6 date of a general election; providing an effective
7 date.

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

10
11 Section 1. Paragraphs (a) and (c) of subsection (1),
12 paragraph (a) of subsection (2), paragraph (a) of subsection
13 (3), subsections (4) and (5), paragraph (a) of subsection (6),
14 paragraph (a) of subsection (7), paragraph (b) of subsection
15 (8), and paragraph (a) of subsection (9) of section 212.055,
16 Florida Statutes, are amended, and subsection (10) is added to
17 that section, to read:

18 212.055 Discretionary sales surtaxes; legislative intent;
19 authorization and use of proceeds.—It is the legislative intent
20 that any authorization for imposition of a discretionary sales
21 surtax shall be published in the Florida Statutes as a
22 subsection of this section, irrespective of the duration of the
23 levy. Each enactment shall specify the types of counties
24 authorized to levy; the rate or rates which may be imposed; the
25 maximum length of time the surtax may be imposed, if any; the

26 | procedure which must be followed to secure voter approval, if
 27 | required; the purpose for which the proceeds may be expended;
 28 | and such other requirements as the Legislature may provide.
 29 | Taxable transactions and administrative procedures shall be as
 30 | provided in s. 212.054.

31 | (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 32 | SURTAX.—

33 | (a) Each charter county that has adopted a charter, each
 34 | county the government of which is consolidated with that of one
 35 | or more municipalities, and each county that is within or under
 36 | an interlocal agreement with a regional transportation or
 37 | transit authority created under chapter 343 or chapter 349 may
 38 | levy a discretionary sales surtax, ~~subject to approval by a~~
 39 | ~~majority vote of the electorate of the county or by a charter~~
 40 | ~~amendment approved by a majority vote of the electorate of the~~
 41 | ~~county.~~

42 | (c) The proposal to adopt a discretionary sales surtax as
 43 | provided in this subsection and to create a trust fund within
 44 | the county accounts shall be placed on the ballot in accordance
 45 | with law and must be approved in a referendum as set forth in
 46 | subsection (10) ~~at a time to be set at the discretion of the~~
 47 | ~~governing body.~~

48 | (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

49 | (a)1. The governing authority in each county may levy a
 50 | discretionary sales surtax of 0.5 percent or 1 percent. The levy

51 of the surtax shall be pursuant to ordinance enacted by a
52 majority of the members of the county governing authority and
53 approved by ~~a majority of~~ the electors of the county, as set
54 forth in subsection (10), voting in a referendum on the surtax.
55 If the governing bodies of the municipalities representing a
56 majority of the county's population adopt uniform resolutions
57 establishing the rate of the surtax and calling for a referendum
58 on the surtax, the levy of the surtax shall be placed on the
59 ballot and shall take effect if approved by ~~a majority of~~ the
60 electors of the county, as set forth in subsection (10), voting
61 in the referendum on the surtax.

62 2. If the surtax was levied pursuant to a referendum held
63 before July 1, 1993, the surtax may not be levied beyond the
64 time established in the ordinance, or, if the ordinance did not
65 limit the period of the levy, the surtax may not be levied for
66 more than 15 years. The levy of such surtax may be extended only
67 by approval of ~~a majority of~~ the electors of the county, as set
68 forth in subsection (10), voting in a referendum on the surtax.

69 (3) SMALL COUNTY SURTAX.—

70 (a) The governing authority in each county that has a
71 population of 50,000 or fewer ~~less~~ on April 1, 1992, may levy a
72 discretionary sales surtax of 0.5 percent or 1 percent. The levy
73 of the surtax shall be pursuant to ordinance enacted by an
74 extraordinary vote of the members of the county governing
75 authority if the surtax revenues are expended for operating

76 | purposes. If the surtax revenues are expended for the purpose of
 77 | servicing bond indebtedness, the surtax shall be approved by a
 78 | ~~majority of~~ the electors of the county, as set forth in
 79 | subsection (10), voting in a referendum on the surtax.

80 | (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

81 | (a)1. The governing body in each county the government of
 82 | which is not consolidated with that of one or more
 83 | municipalities, which has a population of at least 800,000
 84 | residents and is not authorized to levy a surtax under
 85 | subsection (5), may levy, pursuant to an ordinance either
 86 | approved by an extraordinary vote of the governing body or
 87 | conditioned to take effect only upon approval by a ~~majority vote~~
 88 | ~~of~~ the electors of the county, as set forth in subsection (10),
 89 | voting in a referendum, a discretionary sales surtax at a rate
 90 | that may not exceed 0.5 percent.

91 | 2. If the ordinance is conditioned on a referendum, a
 92 | statement that includes a brief and general description of the
 93 | purposes to be funded by the surtax and that conforms to the
 94 | requirements of s. 101.161 shall be placed on the ballot by the
 95 | governing body of the county. The following questions shall be
 96 | placed on the ballot:

97 | FOR THE. . . .CENTS TAX

98 | AGAINST THE. . . .CENTS TAX

99 | 3. The ordinance adopted by the governing body providing
 100 | for the imposition of the surtax shall set forth a plan for

101 providing health care services to qualified residents, as
102 defined in subparagraph 4. Such plan and subsequent amendments
103 to it shall fund a broad range of health care services for both
104 indigent persons and the medically poor, including, but not
105 limited to, primary care and preventive care as well as hospital
106 care. The plan must also address the services to be provided by
107 the Level I trauma center. It shall emphasize a continuity of
108 care in the most cost-effective setting, taking into
109 consideration both a high quality of care and geographic access.
110 Where consistent with these objectives, it shall include,
111 without limitation, services rendered by physicians, clinics,
112 community hospitals, mental health centers, and alternative
113 delivery sites, as well as at least one regional referral
114 hospital where appropriate. It shall provide that agreements
115 negotiated between the county and providers, including hospitals
116 with a Level I trauma center, will include reimbursement
117 methodologies that take into account the cost of services
118 rendered to eligible patients, recognize hospitals that render a
119 disproportionate share of indigent care, provide other
120 incentives to promote the delivery of charity care, promote the
121 advancement of technology in medical services, recognize the
122 level of responsiveness to medical needs in trauma cases, and
123 require cost containment including, but not limited to, case
124 management. It must also provide that any hospitals that are
125 owned and operated by government entities on May 21, 1991, must,

126 as a condition of receiving funds under this subsection, afford
127 public access equal to that provided under s. 286.011 as to
128 meetings of the governing board, the subject of which is
129 budgeting resources for the rendition of charity care as that
130 term is defined in the Florida Hospital Uniform Reporting System
131 (FHURS) manual referenced in s. 408.07. The plan shall also
132 include innovative health care programs that provide cost-
133 effective alternatives to traditional methods of service
134 delivery and funding.

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

137 a. Qualified as indigent persons as certified by the
138 authorizing county;

139 b. Certified by the authorizing county as meeting the
140 definition of the medically poor, defined as persons having
141 insufficient income, resources, and assets to provide the needed
142 medical care without using resources required to meet basic
143 needs for shelter, food, clothing, and personal expenses; or not
144 being eligible for any other state or federal program, or having
145 medical needs that are not covered by any such program; or
146 having insufficient third-party insurance coverage. In all
147 cases, the authorizing county is intended to serve as the payor
148 of last resort; or

149 c. Participating in innovative, cost-effective programs
150 approved by the authorizing county.

151 5. Moneys collected pursuant to this paragraph remain the
152 property of the state and shall be distributed by the Department
153 of Revenue on a regular and periodic basis to the clerk of the
154 circuit court as ex officio custodian of the funds of the
155 authorizing county. The clerk of the circuit court shall:

156 a. Maintain the moneys in an indigent health care trust
157 fund;

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

160 c. Disburse the funds, including any interest earned, to
161 any provider of health care services, as provided in
162 subparagraphs 3. and 4., upon directive from the authorizing
163 county. However, if a county has a population of at least
164 800,000 residents and has levied the surtax authorized in this
165 paragraph, notwithstanding any directive from the authorizing
166 county, on October 1 of each calendar year, the clerk of the
167 court shall issue a check in the amount of \$6.5 million to a
168 hospital in its jurisdiction that has a Level I trauma center or
169 shall issue a check in the amount of \$3.5 million to a hospital
170 in its jurisdiction that has a Level I trauma center if that
171 county enacts and implements a hospital lien law in accordance
172 with chapter 98-499, Laws of Florida. The issuance of the checks
173 on October 1 of each year is provided in recognition of the
174 Level I trauma center status and shall be in addition to the
175 base contract amount received during fiscal year 1999-2000 and

176 any additional amount negotiated to the base contract. If the
177 hospital receiving funds for its Level I trauma center status
178 requests such funds to be used to generate federal matching
179 funds under Medicaid, the clerk of the court shall instead issue
180 a check to the Agency for Health Care Administration to
181 accomplish that purpose to the extent that it is allowed through
182 the General Appropriations Act; and

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

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

191 (b) Notwithstanding any other provision of this section,
192 the governing body in each county the government of which is not
193 consolidated with that of one or more municipalities and which
194 has a population of fewer ~~less~~ than 800,000 residents, may levy,
195 by ordinance subject to approval by ~~a majority~~ of the electors
196 of the county, as set forth in subsection (10), voting in a
197 referendum, a discretionary sales surtax at a rate that may not
198 exceed 0.25 percent for the sole purpose of funding trauma
199 services provided by a trauma center licensed pursuant to
200 chapter 395.

201 1. A statement that includes a brief and general
 202 description of the purposes to be funded by the surtax and that
 203 conforms to the requirements of s. 101.161 shall be placed on
 204 the ballot by the governing body of the county. The following
 205 shall be placed on the ballot:

206 FOR THE. . . .CENTS TAX

207 AGAINST THE. . . .CENTS TAX

208 2. The ordinance adopted by the governing body of the
 209 county providing for the imposition of the surtax shall set
 210 forth a plan for providing trauma services to trauma victims
 211 presenting in the trauma service area in which such county is
 212 located.

213 3. Moneys collected pursuant to this paragraph remain the
 214 property of the state and shall be distributed by the Department
 215 of Revenue on a regular and periodic basis to the clerk of the
 216 circuit court as ex officio custodian of the funds of the
 217 authorizing county. The clerk of the circuit court shall:

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

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

221 c. Disburse the funds, including any interest earned on
 222 such funds, to the trauma center in its trauma service area, as
 223 provided in the plan set forth pursuant to subparagraph 2., upon
 224 directive from the authorizing county. If the trauma center
 225 receiving funds requests such funds be used to generate federal

226 matching funds under Medicaid, the custodian of the funds shall
 227 instead issue a check to the Agency for Health Care
 228 Administration to accomplish that purpose to the extent that the
 229 agency is allowed through the General Appropriations Act.

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

233 4. A discretionary sales surtax imposed pursuant to this
 234 paragraph shall expire 4 years after the effective date of the
 235 surtax, unless reenacted by ordinance subject to approval by a
 236 ~~majority of the electors of the county,~~ as set forth in
 237 subsection (10), voting in a subsequent referendum.

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

242 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined
 243 in s. 125.011(1) may levy the surtax authorized in this
 244 subsection pursuant to an ordinance either approved by
 245 extraordinary vote of the county commission or conditioned to
 246 take effect only upon approval by a ~~majority vote of the~~
 247 electors of the county, as set forth in subsection (10), voting
 248 in a referendum. In a county as defined in s. 125.011(1), for
 249 the purposes of this subsection, "county public general
 250 hospital" means a general hospital as defined in s. 395.002

251 | which is owned, operated, maintained, or governed by the county
252 | or its agency, authority, or public health trust.

253 | (a) The rate shall be 0.5 percent.

254 | (b) If the ordinance is conditioned on a referendum, the
255 | proposal to adopt the county public hospital surtax shall be
256 | placed on the ballot in accordance with subsection (10) ~~law at a~~
257 | ~~time to be set at the discretion of the governing body.~~ The
258 | referendum question on the ballot shall include a brief general
259 | description of the health care services to be funded by the
260 | surtax.

261 | (c) Proceeds from the surtax shall be:

262 | 1. Deposited by the county in a special fund, set aside
263 | from other county funds, to be used only for the operation,
264 | maintenance, and administration of the county public general
265 | hospital; and

266 | 2. Remitted promptly by the county to the agency,
267 | authority, or public health trust created by law which
268 | administers or operates the county public general hospital.

269 | (d) Except as provided in subparagraphs 1. and 2., the
270 | county must continue to contribute each year an amount equal to
271 | at least 80 percent of that percentage of the total county
272 | budget appropriated for the operation, administration, and
273 | maintenance of the county public general hospital from the
274 | county's general revenues in the fiscal year of the county
275 | ending September 30, 1991:

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

282 2. However, in the first year of the plan, a total of \$10
283 million shall be remitted to such governing board, agency, or
284 authority, to be used solely for the purpose of funding the plan
285 for indigent health care services provided for in paragraph (e),
286 and in the second year of the plan, a total of \$15 million shall
287 be so remitted and used.

288 (e) A governing board, agency, or authority shall be
289 chartered by the county commission upon this act becoming law.
290 The governing board, agency, or authority shall adopt and
291 implement a health care plan for indigent health care services.
292 The governing board, agency, or authority shall consist of no
293 more than seven and no fewer than five members appointed by the
294 county commission. The members of the governing board, agency,
295 or authority shall be at least 18 years of age and residents of
296 the county. No member may be employed by or affiliated with a
297 health care provider or the public health trust, agency, or
298 authority responsible for the county public general hospital.
299 The following community organizations shall each appoint a
300 representative to a nominating committee: the South Florida

301 Hospital and Healthcare Association, the Miami-Dade County
302 Public Health Trust, the Dade County Medical Association, the
303 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
304 County. This committee shall nominate between 10 and 14 county
305 citizens for the governing board, agency, or authority. The
306 slate shall be presented to the county commission and the county
307 commission shall confirm the top five to seven nominees,
308 depending on the size of the governing board. Until such time as
309 the governing board, agency, or authority is created, the funds
310 provided for in subparagraph (d)2. shall be placed in a
311 restricted account set aside from other county funds and not
312 disbursed by the county for any other purpose.

313 1. The plan shall divide the county into a minimum of four
314 and maximum of six service areas, with no more than one
315 participant hospital per service area. The county public general
316 hospital shall be designated as the provider for one of the
317 service areas. Services shall be provided through participants'
318 primary acute care facilities.

319 2. The plan and subsequent amendments to it shall fund a
320 defined range of health care services for both indigent persons
321 and the medically poor, including primary care, preventive care,
322 hospital emergency room care, and hospital care necessary to
323 stabilize the patient. For the purposes of this section,
324 "stabilization" means stabilization as defined in s.
325 397.311(44). Where consistent with these objectives, the plan

326 | may include services rendered by physicians, clinics, community
327 | hospitals, and alternative delivery sites, as well as at least
328 | one regional referral hospital per service area. The plan shall
329 | provide that agreements negotiated between the governing board,
330 | agency, or authority and providers shall recognize hospitals
331 | that render a disproportionate share of indigent care, provide
332 | other incentives to promote the delivery of charity care to draw
333 | down federal funds where appropriate, and require cost
334 | containment, including, but not limited to, case management.
335 | From the funds specified in subparagraphs (d)1. and 2. for
336 | indigent health care services, service providers shall receive
337 | reimbursement at a Medicaid rate to be determined by the
338 | governing board, agency, or authority created pursuant to this
339 | paragraph for the initial emergency room visit, and a per-member
340 | per-month fee or capitation for those members enrolled in their
341 | service area, as compensation for the services rendered
342 | following the initial emergency visit. Except for provisions of
343 | emergency services, upon determination of eligibility,
344 | enrollment shall be deemed to have occurred at the time services
345 | were rendered. The provisions for specific reimbursement of
346 | emergency services shall be repealed on July 1, 2001, unless
347 | otherwise reenacted by the Legislature. The capitation amount or
348 | rate shall be determined before program implementation by an
349 | independent actuarial consultant. In no event shall such
350 | reimbursement rates exceed the Medicaid rate. The plan must also

351 provide that any hospitals owned and operated by government
352 entities on or after the effective date of this act must, as a
353 condition of receiving funds under this subsection, afford
354 public access equal to that provided under s. 286.011 as to any
355 meeting of the governing board, agency, or authority the subject
356 of which is budgeting resources for the retention of charity
357 care, as that term is defined in the rules of the Agency for
358 Health Care Administration. The plan shall also include
359 innovative health care programs that provide cost-effective
360 alternatives to traditional methods of service and delivery
361 funding.

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

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

370 5. At the end of each fiscal year, the governing board,
371 agency, or authority shall prepare an audit that reviews the
372 budget of the plan, delivery of services, and quality of
373 services, and makes recommendations to increase the plan's
374 efficiency. The audit shall take into account participant
375 hospital satisfaction with the plan and assess the amount of

376 poststabilization patient transfers requested, and accepted or
377 denied, by the county public general hospital.

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

382 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

383 (a) The school board in each county may levy, pursuant to
384 resolution conditioned to take effect only upon approval by a
385 ~~majority vote of the electors of the county,~~ as set forth in
386 subsection (10), voting in a referendum, a discretionary sales
387 surtax at a rate that may not exceed 0.5 percent.

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

389 (a)1. The governing body in each county that has a
390 population of fewer than 800,000 residents may levy an indigent
391 care surtax pursuant to an ordinance conditioned to take effect
392 only upon approval by ~~a majority vote of the electors of the~~
393 county, as set forth in subsection (10), voting in a referendum.
394 The surtax may be levied at a rate not to exceed 0.5 percent,
395 except that if a publicly supported medical school is located in
396 the county, the rate shall not exceed 1 percent.

397 2. Notwithstanding subparagraph 1., the governing body of
398 any county that has a population of fewer than 50,000 residents
399 may levy an indigent care surtax pursuant to an ordinance
400 conditioned to take effect only upon approval by ~~a majority vote~~

401 ~~of~~ the electors of the county, as set forth in subsection (10),
402 voting in a referendum. The surtax may be levied at a rate not
403 to exceed 1 percent.

404 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

405 (b) Upon the adoption of the ordinance, the levy of the
406 surtax must be placed on the ballot by the governing authority
407 of the county enacting the ordinance. The ordinance will take
408 effect if approved by ~~a majority of~~ the electors of the county,
409 as set forth in subsection (10), voting in a referendum held for
410 such purpose. The referendum shall be placed on the ballot of a
411 regularly scheduled election. The ballot for the referendum must
412 conform to the requirements of s. 101.161.

413 (9) PENSION LIABILITY SURTAX.—

414 (a) The governing body of a county may levy a pension
415 liability surtax to fund an underfunded defined benefit
416 retirement plan or system, pursuant to an ordinance conditioned
417 to take effect upon approval by ~~a majority vote of~~ the electors
418 of the county, as set forth in subsection (10), voting in a
419 referendum, at a rate that may not exceed 0.5 percent. The
420 county may not impose a pension liability surtax unless the
421 underfunded defined benefit retirement plan or system is below
422 80 percent of actuarial funding at the time the ordinance or
423 referendum is passed. The most recent actuarial report submitted
424 to the Department of Management Services pursuant to s. 112.63
425 must be used to establish the level of actuarial funding for

426 | purposes of determining eligibility to impose the surtax. The
427 | governing body of a county may only impose the surtax if:

428 | 1. An employee, including a police officer or firefighter,
429 | who enters employment on or after the date when the local
430 | government certifies that the defined benefit retirement plan or
431 | system formerly available to such an employee has been closed
432 | may not enroll in a defined benefit retirement plan or system
433 | that will receive surtax proceeds.

434 | 2. The local government and the collective bargaining
435 | representative for the members of the underfunded defined
436 | benefit retirement plan or system or, if there is no
437 | representative, a majority of the members of the plan or system,
438 | mutually consent to requiring each member to make an employee
439 | retirement contribution of at least 10 percent of each member's
440 | salary for each pay period beginning with the first pay period
441 | after the plan or system is closed.

442 | 3. The pension board of trustees for the underfunded
443 | defined benefit retirement plan or system, if such board exists,
444 | is prohibited from participating in the collective bargaining
445 | process and engaging in the determination of pension benefits.

446 | 4. The county currently levies a local government
447 | infrastructure surtax pursuant to subsection (2) which is
448 | scheduled to terminate and is not subject to renewal.

449 | 5. The pension liability surtax does not take effect until
450 | the local government infrastructure surtax described in

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451 subparagraph 4. is terminated.

452 (10) DATES FOR REFERENDA.—A referendum to adopt or amend a
453 local government discretionary sales surtax under this section
454 shall be held only at a general election, as defined in s.
455 97.021, and requires the approval of a majority of the voters
456 voting on the ballot question for passage.

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