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A bill to be entitled
 An act relating to local tax referenda; amending s.
 212.055, F.S.; requiring local government
 discretionary sales surtax referenda to be held on the
 date of a primary or general election; requiring such
 referenda to be approved by a specified percentage of
 voters for passage; defining the term "revenue
 neutral"; requiring public notice of intent to levy a
 revenue neutral local government discretionary sales
 surtax; prohibiting certain entities from increasing
 taxes that were reduced when discretionary sales
 surtax was levied for a specified period; providing an
 effective date.

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

Section 1. Paragraphs (a) and (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), paragraph (b) of subsection
 (8), and paragraph (a) of subsection (9) of section 212.055,
 Florida Statutes, are amended, and subsection (10) is added to
 that section, to read:

212.055 Discretionary sales surtaxes; legislative intent;

26 authorization and use of proceeds.—It is the legislative intent
27 that any authorization for imposition of a discretionary sales
28 surtax shall be published in the Florida Statutes as a
29 subsection of this section, irrespective of the duration of the
30 levy. Each enactment shall specify the types of counties
31 authorized to levy; the rate or rates which may be imposed; the
32 maximum length of time the surtax may be imposed, if any; the
33 procedure which must be followed to secure voter approval, if
34 required; the purpose for which the proceeds may be expended;
35 and such other requirements as the Legislature may provide.
36 Taxable transactions and administrative procedures shall be as
37 provided in s. 212.054.

38 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
39 SURTAX.—

40 (a) Each charter county that has adopted a charter, each
41 county the government of which is consolidated with that of one
42 or more municipalities, and each county that is within or under
43 an interlocal agreement with a regional transportation or
44 transit authority created under chapter 343 or chapter 349 may
45 levy a discretionary sales surtax, ~~subject to approval by a~~
46 ~~majority vote of the electorate of the county or by a charter~~
47 ~~amendment approved by a majority vote of the electorate of the~~
48 ~~county.~~

49 (c) The proposal to adopt a discretionary sales surtax as
50 provided in this subsection and to create a trust fund within

51 the county accounts shall be placed on the ballot in accordance
52 with law and must be approved in a referendum as set forth in
53 subsection (10) ~~at a time to be set at the discretion of the~~
54 ~~governing body.~~

55 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

56 (a)1. The governing authority in each county may levy a
57 discretionary sales surtax of 0.5 percent or 1 percent. The levy
58 of the surtax shall be pursuant to ordinance enacted by a
59 majority of the members of the county governing authority and
60 approved by ~~a majority of~~ the electors of the county, as set
61 forth in subsection (10), voting in a referendum on the surtax.
62 If the governing bodies of the municipalities representing a
63 majority of the county's population adopt uniform resolutions
64 establishing the rate of the surtax and calling for a referendum
65 on the surtax, the levy of the surtax shall be placed on the
66 ballot and shall take effect if approved by ~~a majority of~~ the
67 electors of the county, as set forth in subsection (10), voting
68 in the referendum on the surtax.

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

76 (3) SMALL COUNTY SURTAX.—

77 (a) The governing authority in each county that has a
 78 population of 50,000 or fewer ~~less~~ on April 1, 1992, may levy a
 79 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 80 of the surtax shall be pursuant to ordinance enacted by an
 81 extraordinary vote of the members of the county governing
 82 authority if the surtax revenues are expended for operating
 83 purposes. If the surtax revenues are expended for the purpose of
 84 servicing bond indebtedness, the surtax shall be approved by a
 85 ~~majority of the electors of the county,~~ as set forth in
 86 subsection (10), voting in a referendum on the surtax.

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

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

98 2. If the ordinance is conditioned on a referendum, a
 99 statement that includes a brief and general description of the
 100 purposes to be funded by the surtax and that conforms to the

101 requirements of s. 101.161 shall be placed on the ballot by the
 102 governing body of the county. The following questions shall be
 103 placed on the ballot:

104 FOR THE. . . .CENTS TAX

105 AGAINST THE. . . .CENTS TAX

106 3. The ordinance adopted by the governing body providing
 107 for the imposition of the surtax shall set forth a plan for
 108 providing health care services to qualified residents, as
 109 defined in subparagraph 4. Such plan and subsequent amendments
 110 to it shall fund a broad range of health care services for both
 111 indigent persons and the medically poor, including, but not
 112 limited to, primary care and preventive care as well as hospital
 113 care. The plan must also address the services to be provided by
 114 the Level I trauma center. It shall emphasize a continuity of
 115 care in the most cost-effective setting, taking into
 116 consideration both a high quality of care and geographic access.
 117 Where consistent with these objectives, it shall include,
 118 without limitation, services rendered by physicians, clinics,
 119 community hospitals, mental health centers, and alternative
 120 delivery sites, as well as at least one regional referral
 121 hospital where appropriate. It shall provide that agreements
 122 negotiated between the county and providers, including hospitals
 123 with a Level I trauma center, will include reimbursement
 124 methodologies that take into account the cost of services
 125 rendered to eligible patients, recognize hospitals that render a

126 disproportionate share of indigent care, provide other
 127 incentives to promote the delivery of charity care, promote the
 128 advancement of technology in medical services, recognize the
 129 level of responsiveness to medical needs in trauma cases, and
 130 require cost containment including, but not limited to, case
 131 management. It must also provide that any hospitals that are
 132 owned and operated by government entities on May 21, 1991, must,
 133 as a condition of receiving funds under this subsection, afford
 134 public access equal to that provided under s. 286.011 as to
 135 meetings of the governing board, the subject of which is
 136 budgeting resources for the rendition of charity care as that
 137 term is defined in the Florida Hospital Uniform Reporting System
 138 (FHURS) manual referenced in s. 408.07. The plan shall also
 139 include innovative health care programs that provide cost-
 140 effective alternatives to traditional methods of service
 141 delivery and funding.

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

144 a. Qualified as indigent persons as certified by the
 145 authorizing county;

146 b. Certified by the authorizing county as meeting the
 147 definition of the medically poor, defined as persons having
 148 insufficient income, resources, and assets to provide the needed
 149 medical care without using resources required to meet basic
 150 needs for shelter, food, clothing, and personal expenses; or not

151 being eligible for any other state or federal program, or having
152 medical needs that are not covered by any such program; or
153 having insufficient third-party insurance coverage. In all
154 cases, the authorizing county is intended to serve as the payor
155 of last resort; or

156 c. Participating in innovative, cost-effective programs
157 approved by the authorizing county.

158 5. Moneys collected pursuant to this paragraph remain the
159 property of the state and shall be distributed by the Department
160 of Revenue on a regular and periodic basis to the clerk of the
161 circuit court as ex officio custodian of the funds of the
162 authorizing county. The clerk of the circuit court shall:

163 a. Maintain the moneys in an indigent health care trust
164 fund;

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

167 c. Disburse the funds, including any interest earned, to
168 any provider of health care services, as provided in
169 subparagraphs 3. and 4., upon directive from the authorizing
170 county. However, if a county has a population of at least
171 800,000 residents and has levied the surtax authorized in this
172 paragraph, notwithstanding any directive from the authorizing
173 county, on October 1 of each calendar year, the clerk of the
174 court shall issue a check in the amount of \$6.5 million to a
175 hospital in its jurisdiction that has a Level I trauma center or

176 shall issue a check in the amount of \$3.5 million to a hospital
177 in its jurisdiction that has a Level I trauma center if that
178 county enacts and implements a hospital lien law in accordance
179 with chapter 98-499, Laws of Florida. The issuance of the checks
180 on October 1 of each year is provided in recognition of the
181 Level I trauma center status and shall be in addition to the
182 base contract amount received during fiscal year 1999-2000 and
183 any additional amount negotiated to the base contract. If the
184 hospital receiving funds for its Level I trauma center status
185 requests such funds to be used to generate federal matching
186 funds under Medicaid, the clerk of the court shall instead issue
187 a check to the Agency for Health Care Administration to
188 accomplish that purpose to the extent that it is allowed through
189 the General Appropriations Act; and

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

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

198 (b) Notwithstanding any other provision of this section,
199 the governing body in each county the government of which is not
200 consolidated with that of one or more municipalities and which

201 has a population of fewer ~~less~~ than 800,000 residents, may levy,
 202 by ordinance subject to approval by ~~a majority of~~ the electors
 203 of the county, as set forth in subsection (10), voting in a
 204 referendum, a discretionary sales surtax at a rate that may not
 205 exceed 0.25 percent for the sole purpose of funding trauma
 206 services provided by a trauma center licensed pursuant to
 207 chapter 395.

208 1. A statement that includes a brief and general
 209 description of the purposes to be funded by the surtax and that
 210 conforms to the requirements of s. 101.161 shall be placed on
 211 the ballot by the governing body of the county. The following
 212 shall be placed on the ballot:

213 FOR THE. . . .CENTS TAX

214 AGAINST THE. . . .CENTS TAX

215 2. The ordinance adopted by the governing body of the
 216 county providing for the imposition of the surtax shall set
 217 forth a plan for providing trauma services to trauma victims
 218 presenting in the trauma service area in which such county is
 219 located.

220 3. Moneys collected pursuant to this paragraph remain the
 221 property of the state and shall be distributed by the Department
 222 of Revenue on a regular and periodic basis to the clerk of the
 223 circuit court as ex officio custodian of the funds of the
 224 authorizing county. The clerk of the circuit court shall:

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

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

228 c. Disburse the funds, including any interest earned on
229 such funds, to the trauma center in its trauma service area, as
230 provided in the plan set forth pursuant to subparagraph 2., upon
231 directive from the authorizing county. If the trauma center
232 receiving funds requests such funds be used to generate federal
233 matching funds under Medicaid, the custodian of the funds shall
234 instead issue a check to the Agency for Health Care
235 Administration to accomplish that purpose to the extent that the
236 agency is allowed through the General Appropriations Act.

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

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

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

249 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined
250 in s. 125.011(1) may levy the surtax authorized in this

251 subsection pursuant to an ordinance either approved by
252 extraordinary vote of the county commission or conditioned to
253 take effect only upon approval by ~~a majority vote of the~~
254 electors of the county, as set forth in subsection (10), voting
255 in a referendum. In a county as defined in s. 125.011(1), for
256 the purposes of this subsection, "county public general
257 hospital" means a general hospital as defined in s. 395.002
258 which is owned, operated, maintained, or governed by the county
259 or its agency, authority, or public health trust.

260 (a) The rate shall be 0.5 percent.

261 (b) If the ordinance is conditioned on a referendum, the
262 proposal to adopt the county public hospital surtax shall be
263 placed on the ballot in accordance with subsection (10) ~~law at a~~
264 ~~time to be set at the discretion of the governing body.~~ The
265 referendum question on the ballot shall include a brief general
266 description of the health care services to be funded by the
267 surtax.

268 (c) Proceeds from the surtax shall be:

269 1. Deposited by the county in a special fund, set aside
270 from other county funds, to be used only for the operation,
271 maintenance, and administration of the county public general
272 hospital; and

273 2. Remitted promptly by the county to the agency,
274 authority, or public health trust created by law which
275 administers or operates the county public general hospital.

276 (d) Except as provided in subparagraphs 1. and 2., the
277 county must continue to contribute each year an amount equal to
278 at least 80 percent of that percentage of the total county
279 budget appropriated for the operation, administration, and
280 maintenance of the county public general hospital from the
281 county's general revenues in the fiscal year of the county
282 ending September 30, 1991:

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

289 2. However, in the first year of the plan, a total of \$10
290 million shall be remitted to such governing board, agency, or
291 authority, to be used solely for the purpose of funding the plan
292 for indigent health care services provided for in paragraph (e),
293 and in the second year of the plan, a total of \$15 million shall
294 be so remitted and used.

295 (e) A governing board, agency, or authority shall be
296 chartered by the county commission upon this act becoming law.
297 The governing board, agency, or authority shall adopt and
298 implement a health care plan for indigent health care services.
299 The governing board, agency, or authority shall consist of no
300 more than seven and no fewer than five members appointed by the

301 county commission. The members of the governing board, agency,
302 or authority shall be at least 18 years of age and residents of
303 the county. No member may be employed by or affiliated with a
304 health care provider or the public health trust, agency, or
305 authority responsible for the county public general hospital.
306 The following community organizations shall each appoint a
307 representative to a nominating committee: the South Florida
308 Hospital and Healthcare Association, the Miami-Dade County
309 Public Health Trust, the Dade County Medical Association, the
310 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
311 County. This committee shall nominate between 10 and 14 county
312 citizens for the governing board, agency, or authority. The
313 slate shall be presented to the county commission and the county
314 commission shall confirm the top five to seven nominees,
315 depending on the size of the governing board. Until such time as
316 the governing board, agency, or authority is created, the funds
317 provided for in subparagraph (d)2. shall be placed in a
318 restricted account set aside from other county funds and not
319 disbursed by the county for any other purpose.

320 1. The plan shall divide the county into a minimum of four
321 and maximum of six service areas, with no more than one
322 participant hospital per service area. The county public general
323 hospital shall be designated as the provider for one of the
324 service areas. Services shall be provided through participants'
325 primary acute care facilities.

326 2. The plan and subsequent amendments to it shall fund a
327 defined range of health care services for both indigent persons
328 and the medically poor, including primary care, preventive care,
329 hospital emergency room care, and hospital care necessary to
330 stabilize the patient. For the purposes of this section,
331 "stabilization" means stabilization as defined in s.
332 397.311(44). Where consistent with these objectives, the plan
333 may include services rendered by physicians, clinics, community
334 hospitals, and alternative delivery sites, as well as at least
335 one regional referral hospital per service area. The plan shall
336 provide that agreements negotiated between the governing board,
337 agency, or authority and providers shall recognize hospitals
338 that render a disproportionate share of indigent care, provide
339 other incentives to promote the delivery of charity care to draw
340 down federal funds where appropriate, and require cost
341 containment, including, but not limited to, case management.
342 From the funds specified in subparagraphs (d)1. and 2. for
343 indigent health care services, service providers shall receive
344 reimbursement at a Medicaid rate to be determined by the
345 governing board, agency, or authority created pursuant to this
346 paragraph for the initial emergency room visit, and a per-member
347 per-month fee or capitation for those members enrolled in their
348 service area, as compensation for the services rendered
349 following the initial emergency visit. Except for provisions of
350 emergency services, upon determination of eligibility,

351 enrollment shall be deemed to have occurred at the time services
352 were rendered. The provisions for specific reimbursement of
353 emergency services shall be repealed on July 1, 2001, unless
354 otherwise reenacted by the Legislature. The capitation amount or
355 rate shall be determined before program implementation by an
356 independent actuarial consultant. In no event shall such
357 reimbursement rates exceed the Medicaid rate. The plan must also
358 provide that any hospitals owned and operated by government
359 entities on or after the effective date of this act must, as a
360 condition of receiving funds under this subsection, afford
361 public access equal to that provided under s. 286.011 as to any
362 meeting of the governing board, agency, or authority the subject
363 of which is budgeting resources for the retention of charity
364 care, as that term is defined in the rules of the Agency for
365 Health Care Administration. The plan shall also include
366 innovative health care programs that provide cost-effective
367 alternatives to traditional methods of service and delivery
368 funding.

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

373 4. Eligible residents who participate in the health care
374 plan shall receive coverage for a period of 12 months or the
375 period extending from the time of enrollment to the end of the

376 current fiscal year, per enrollment period, whichever is less.

377 5. At the end of each fiscal year, the governing board,
378 agency, or authority shall prepare an audit that reviews the
379 budget of the plan, delivery of services, and quality of
380 services, and makes recommendations to increase the plan's
381 efficiency. The audit shall take into account participant
382 hospital satisfaction with the plan and assess the amount of
383 poststabilization patient transfers requested, and accepted or
384 denied, by the county public general hospital.

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

389 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

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

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

396 (a)1. The governing body in each county that has a
397 population of fewer than 800,000 residents may levy an indigent
398 care surtax pursuant to an ordinance conditioned to take effect
399 only upon approval by a ~~majority vote of~~ the electors of the
400 county, as set forth in subsection (10), voting in a referendum.

401 The surtax may be levied at a rate not to exceed 0.5 percent,
402 except that if a publicly supported medical school is located in
403 the county, the rate shall not exceed 1 percent.

404 2. Notwithstanding subparagraph 1., the governing body of
405 any county that has a population of fewer than 50,000 residents
406 may levy an indigent care surtax pursuant to an ordinance
407 conditioned to take effect only upon approval by ~~a majority vote~~
408 ~~of~~ the electors of the county, as set forth in subsection (10),
409 voting in a referendum. The surtax may be levied at a rate not
410 to exceed 1 percent.

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

412 (b) Upon the adoption of the ordinance, the levy of the
413 surtax must be placed on the ballot by the governing authority
414 of the county enacting the ordinance. The ordinance will take
415 effect if approved by ~~a majority of~~ the electors of the county,
416 as set forth in subsection (10), voting in a referendum held for
417 such purpose. The referendum shall be placed on the ballot of a
418 regularly scheduled election. The ballot for the referendum must
419 conform to the requirements of s. 101.161.

420 (9) PENSION LIABILITY SURTAX.—

421 (a) The governing body of a county may levy a pension
422 liability surtax to fund an underfunded defined benefit
423 retirement plan or system, pursuant to an ordinance conditioned
424 to take effect upon approval by ~~a majority vote of~~ the electors
425 of the county, as set forth in subsection (10), voting in a

426 referendum, at a rate that may not exceed 0.5 percent. The
427 county may not impose a pension liability surtax unless the
428 underfunded defined benefit retirement plan or system is below
429 80 percent of actuarial funding at the time the ordinance or
430 referendum is passed. The most recent actuarial report submitted
431 to the Department of Management Services pursuant to s. 112.63
432 must be used to establish the level of actuarial funding for
433 purposes of determining eligibility to impose the surtax. The
434 governing body of a county may only impose the surtax if:

435 1. An employee, including a police officer or firefighter,
436 who enters employment on or after the date when the local
437 government certifies that the defined benefit retirement plan or
438 system formerly available to such an employee has been closed
439 may not enroll in a defined benefit retirement plan or system
440 that will receive surtax proceeds.

441 2. The local government and the collective bargaining
442 representative for the members of the underfunded defined
443 benefit retirement plan or system or, if there is no
444 representative, a majority of the members of the plan or system,
445 mutually consent to requiring each member to make an employee
446 retirement contribution of at least 10 percent of each member's
447 salary for each pay period beginning with the first pay period
448 after the plan or system is closed.

449 3. The pension board of trustees for the underfunded
450 defined benefit retirement plan or system, if such board exists,

451 is prohibited from participating in the collective bargaining
452 process and engaging in the determination of pension benefits.

453 4. The county currently levies a local government
454 infrastructure surtax pursuant to subsection (2) which is
455 scheduled to terminate and is not subject to renewal.

456 5. The pension liability surtax does not take effect until
457 the local government infrastructure surtax described in
458 subparagraph 4. is terminated.

459 (10) DATES FOR REFERENDA.—

460 (a) A referendum to adopt or amend a local government
461 discretionary sales surtax under this section shall be held:

462 1. At a primary election, as defined in s. 97.021, and
463 requires the approval of at least 60 percent of the voters
464 voting on the ballot question for passage, if the local
465 government discretionary sales surtax is not revenue neutral;

466 2. At a primary election, as defined in s. 97.021, and
467 requires the approval of a majority of the voters voting on the
468 ballot question for passage, if the local government
469 discretionary sales surtax is revenue neutral; or

470 3. At a general election, as defined in s. 97.021, and
471 requires the approval of a majority of the voters voting on the
472 ballot question for passage.

473 (b) For the purpose of this subsection, the term "revenue
474 neutral" means the amount of revenue collected from the
475 discretionary sales surtax that was offset by a concurrent

476 reduction in ad valorem taxes, discretionary sales surtax, or
477 other taxes greater than or equal to the amount of revenue
478 projected to be raised by the local government discretionary
479 sales surtax in its first year of collection.

480 (c) A county or school district proposing to levy a
481 revenue neutral local government discretionary sales surtax must
482 publish at least 30 days before the referendum a notice of its
483 intent to levy a surtax in a newspaper of general circulation in
484 the county where the surtax is to be levied. The notice must be
485 published at least twice, once in the fifth week and once in the
486 third week before the week in which the referendum is to be
487 held. If there is no newspaper of general circulation in the
488 county, the notice shall be posted in no fewer than five places
489 within the territorial limits of the county.

490 (d) A county or school district that levies a revenue
491 neutral local government discretionary sales surtax may not
492 increase for 3 years the tax that was concurrently reduced.

493 Section 2. This act shall take effect July 1, 2018.