

HB 1295

2019

1                   A bill to be entitled  
2           An act relating to property tax exemptions used by  
3           hospitals; amending s. 196.197, F.S.; providing  
4           criteria to be used in determining the value of  
5           homestead tax exemptions for charitable use of certain  
6           hospitals; defining the term "unadjusted exempt  
7           value"; providing application requirements for tax  
8           exemptions on certain properties; providing an  
9           effective date.

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

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13           Section 1. Subsection (3) is added to Section 196.197,  
14   Florida Statutes, to read:

15           196.197 Additional provisions for exempting property used  
16   by hospitals, nursing homes, and homes for special services.—In  
17   addition to criteria for granting exemptions for charitable use  
18   of property set forth in other sections of this chapter,  
19   hospitals, nursing homes, and homes for special services shall  
20   be exempt if ~~to the extent that~~ they meet the following  
21   criteria:

22           (3) (a) In determining the extent of the exemption to be  
23   granted to institutions licensed as hospitals, the unadjusted  
24   exempt value shall be multiplied by a fraction, not to exceed  
25   one, the numerator of which is the value of the net community

26 benefit expense attributable to the hospital property as  
27 determined under paragraph (b), and the denominator of which is  
28 the product of the unadjusted exempt value and the current  
29 millage rates applicable to the property. For purposes of this  
30 section the term "unadjusted exempt value" means the value  
31 exempted in a tax year for the charitable use of property as  
32 provided in other sections of this chapter and as limited by  
33 subsections (1) and (2).

34 (b) The net community benefit expense attributable to a  
35 hospital property is that portion of the net community benefit  
36 expense reported by the hospital owner on its most recently  
37 filed Internal Revenue Service Form 990, schedule H,  
38 attributable only to those services and activities provided or  
39 performed by the hospital using the property for which an  
40 exemption is being sought. If the owner of the hospital property  
41 owns more than one hospital, the exemption for property used by  
42 a hospital shall be calculated using only the community benefit  
43 expense attributable to that hospital.

44 (c) The application for an exemption under this section  
45 must include, but is not limited to:

46 1. A copy of the hospital owner's most recently filed  
47 Internal Revenue Service Form 990, schedule H.

48 2. A statement of the net community expense attributable  
49 to the hospital property for which the exemption is being  
50 sought.

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51           3. A statement signed by the hospital's chief executive  
52 officer and a certified public accountant that, upon his or her  
53 reasonable knowledge and belief, the statement of the net  
54 community expense attributable to the hospital property is true  
55 and correct.

56           Section 2. This act shall take effect July 1, 2019.