

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 tax  
 5           exemptions for charitable use of certain hospitals;  
 6           defining the term "unadjusted exempt value"; providing  
 7           application requirements for tax exemptions on certain  
 8           properties; providing an effective date.

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

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

14           196.197 Additional provisions for exempting property used  
 15 by hospitals, nursing homes, and homes for special services.—In  
 16 addition to criteria for granting exemptions for charitable use  
 17 of property set forth in other sections of this chapter,  
 18 hospitals, nursing homes, and homes for special services shall  
 19 be exempt if ~~to the extent that~~ they meet the following  
 20 criteria:

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

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

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

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

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

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

50 3. A statement signed by the hospital's chief executive

51 officer and a certified public accountant that, upon his or her  
52 reasonable knowledge and belief, the statement of the net  
53 community expense attributable to the hospital property is true  
54 and correct.

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