

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.

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

11
 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 for the immediately
28 prior year and the most recent final adopted millage rates
29 applicable to the property. For purposes of this section the
30 term "unadjusted exempt value" means the value exempted in a tax
31 year for the charitable use of property as provided in other
32 sections of this chapter and as limited by subsections (1) and
33 (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 applicant on its most recently filed
37 Internal Revenue Service Form 990, schedule H, attributable only
38 to those services and activities provided or performed by the
39 hospital using the property for which an exemption is being
40 sought. If the owner of the hospital property owns more than one
41 hospital, the exemption for property used by a hospital shall be
42 calculated using only the community benefit expense attributable
43 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 benefit expense
49 attributable to the hospital property for which the exemption is
50 being sought.

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 benefit expense attributable to the hospital property
55 is true and correct.

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