Amendment No.1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED ___ (Y/N)
ADOPTED AS AMENDED ___ (Y/N)
ADOPTED W/O OBJECTION ___ (Y/N)
FAILED TO ADOPT ___ (Y/N)
WITHDRAWN ___ (Y/N)
OTHER ___

Committee/Subcommittee hearing bill: Ways & Means Committee Representative Caruso offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

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

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

(3)(a) The county property appraiser shall make the calculations described in this paragraph. In determining the extent of the exemption to be granted to institutions licensed
as hospitals, the unadjusted exempt value of a parcel and the unadjusted exempt value of tangible personal property shall be multiplied by a fraction, not to exceed one, the numerator of which is the county net community benefit expense, as determined under paragraph (b), and the denominator of which is the county tax assessment. For purposes of this section:

1. The term "unadjusted exempt value" means the value exempted in a tax year for the charitable use of property as provided in other sections of this chapter and as limited by subsections (1) and (2).

2. The term "adopted millage rate applicable to a parcel" is the sum of all ad valorem tax rates levied by all taxing jurisdictions within which a parcel is located.

3. The term "parcel tax assessment" is the product of the unadjusted exempt value for a parcel for the immediately prior year and the most recent final adopted millage rate applicable to the parcel.

4. The term "adopted millage rate applicable to tangible personal property" is the sum of all ad valorem tax rates levied by all taxing jurisdictions within which tangible personal property is located.

5. The term "tangible personal property tax assessment" is the product of the unadjusted exempt value for tangible personal property for the immediately prior year and the most recent
6. The term "county tax assessment" is the sum of all parcel and tangible personal property tax assessments in a county for property owned by the applicant and for which an exemption is being sought.

(b) The county net community benefit expense, to be determined by the applicant, is that portion of the net community benefit expense reported by the applicant on its most recently filed Internal Revenue Service Form 990, schedule H, attributable to those services and activities provided or performed by the hospital in a county.

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

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

2. A schedule displaying:
   a. The county net community benefit expense for each Florida county in which properties are located;
   b. The portion of net community benefit expense reported by the applicant on its most recently filed Internal Revenue Service Form 990, schedule H, attributable to those services and activities provided or performed by the hospital outside of Florida;
c. The sum of amounts provided under sub-subparagraphs a. and b., which must equal the total net community benefit expense reported by the applicant on its most recently filed Internal Revenue Service Form 990, schedule H.

3. A statement signed by the hospital's chief executive officer and independent certified public accountant that, upon his or her reasonable knowledge and belief, the statement of the county net community benefit expense is true and correct.

Section 2. This act shall take effect July 1, 2020.

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TITLE AMENDMENT

Remove everything before the enacting clause and insert:

An act relating to property tax exemptions used by hospitals; amending s. 196.197, F.S.; providing criteria to be used in determining the value of tax exemptions for charitable use of certain hospitals; defining the term "unadjusted exempt value"; providing application requirements for tax exemptions on certain properties; providing an effective date.