

Amendment No.1

COMMITTEE/SUBCOMMITTEE ACTION

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WITHDRAWN	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

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

**Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:  
 6 Section 1. Subsection (3) is added to Section 196.197,  
 7 Florida Statutes, to read:

8 196.197 Additional provisions for exempting property used  
 9 by hospitals, nursing homes, and homes for special services.—In  
 10 addition to criteria for granting exemptions for charitable use  
 11 of property set forth in other sections of this chapter,  
 12 hospitals, nursing homes, and homes for special services shall  
 13 be exempt to the extent that they meet the following criteria:

14 (3) (a) The county property appraiser shall make the  
 15 calculations described in this paragraph. In determining the  
 16 extent of the exemption to be granted to institutions licensed

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17 as hospitals, the unadjusted exempt value of a parcel and the  
18 unadjusted exempt value of tangible personal property shall be  
19 multiplied by a fraction, not to exceed one, the numerator of  
20 which is the county net community benefit expense, as determined  
21 under paragraph (b), and the denominator of which is the county  
22 tax assessment. For purposes of this section:

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

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

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

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

38 5. The term "tangible personal property tax assessment" is  
39 the product of the unadjusted exempt value for tangible personal  
40 property for the immediately prior year and the most recent

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41 final adopted millage rate applicable to the tangible personal  
42 property.

43 6. The term "county tax assessment" is the sum of all  
44 parcel and tangible personal property tax assessments in a  
45 county for property owned by the applicant and for which an  
46 exemption is being sought.

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

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

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

57 2. A schedule displaying:

58 a. The county net community benefit expense for each  
59 Florida county in which properties are located;

60 b. The portion of net community benefit expense reported by  
61 the applicant on its most recently filed Internal Revenue  
62 Service Form 990, schedule H, attributable to those services and  
63 activities provided or performed by the hospital outside of  
64 Florida;

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65 c. The sum of amounts provided under sub-subparagraphs a.  
66 and b., which must equal the total net community benefit expense  
67 reported by the applicant on its most recently filed Internal  
68 Revenue Service Form 990, schedule H.

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

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

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76 **T I T L E A M E N D M E N T**

77 Remove everything before the enacting clause and insert:  
78 An act relating to property tax exemptions used by  
79 hospitals; amending s. 196.197, F.S.; providing  
80 criteria to be used in determining the value of tax  
81 exemptions for charitable use of certain hospitals;  
82 defining the term "unadjusted exempt value"; providing  
83 application requirements for tax exemptions on certain  
84 properties; providing an effective date.

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