A bill to be entitled
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.

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

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 if to the extent that they meet the following
criteria:

(3) (a) In determining the extent of the exemption to be
granted to institutions licensed as hospitals, the unadjusted
exempt value shall be multiplied by a fraction, not to exceed
one, the numerator of which is the value of the net community
benefit expense attributable to the hospital property as
determined under paragraph (b), and the denominator of which is the product of the unadjusted exempt value for the immediately prior year and the most recent final adopted millage rate applicable to the hospital property. For purposes of this section 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).

(b) The net community benefit expense attributable to a hospital property 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 only to those services and activities provided or performed by the hospital using the property for which an exemption is being sought. If the owner of the hospital property owns more than one hospital, the exemption for property used by a hospital shall be calculated using only the community benefit expense attributable to that hospital.

(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 statement of the net community benefit expense attributable to the hospital property for which the exemption is being sought.
3. A statement signed by the hospital's chief executive officer and a certified public accountant that, upon his or her reasonable knowledge and belief, the statement of the net community benefit expense attributable to the hospital property is true and correct.

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