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; providing definitions; 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 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 subsection, the term:

1. "Adopted millage rate applicable to a parcel" means the
sum of all ad valorem tax rates levied by all taxing
jurisdictions within which a parcel is located.

2. "Adopted millage rate applicable to tangible personal
property" means the sum of all ad valorem tax rates levied by
all taxing jurisdictions within which tangible personal property
is located.

3. "County tax assessment" means 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.

4. "Parcel tax assessment" means 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.

5. "Tangible personal property tax assessment" means the
product of the unadjusted exempt value for tangible personal
property for the immediately prior year and the most recent
final adopted millage rate applicable to the tangible personal
property.

6. "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 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 by a hospital 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 the state.
   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.