

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 providing definitions; providing application
 7 requirements for tax exemptions on certain properties;
 8 providing an effective date.

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

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 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 to the extent that they meet the following criteria:

20 (3) (a) The county property appraiser shall make the
 21 calculations described in this paragraph. In determining the
 22 extent of the exemption to be granted to institutions licensed
 23 as hospitals, the unadjusted exempt value of a parcel and the
 24 unadjusted exempt value of tangible personal property shall be
 25 multiplied by a fraction, not to exceed one, the numerator of

26 | which is the county net community benefit expense, as determined
 27 | under paragraph (b), and the denominator of which is the county
 28 | tax assessment. For purposes of this subsection, the term:

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

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

36 | 3. "County tax assessment" means the sum of all parcel and
 37 | tangible personal property tax assessments in a county for
 38 | property owned by the applicant and for which an exemption is
 39 | being sought.

40 | 4. "Parcel tax assessment" means the product of the
 41 | unadjusted exempt value for a parcel for the immediately prior
 42 | year and the most recent final adopted millage rate applicable
 43 | to the parcel.

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

49 | 6. "Unadjusted exempt value" means the value exempted in a
 50 | tax year for the charitable use of property as provided in other

51 sections of this chapter and as limited by subsections (1) and
52 (2).

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

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

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

63 2. A schedule displaying:

64 a. The county net community benefit expense for each
65 Florida county in which properties are located.

66 b. The portion of net community benefit expense reported
67 by the applicant on its most recently filed Internal Revenue
68 Service Form 990, schedule H, attributable to those services and
69 activities provided or performed by the hospital outside of the
70 state.

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

75 3. A statement signed by the hospital's chief executive

76 | officer and independent certified public accountant that, upon
77 | his or her reasonable knowledge and belief, the statement of the
78 | county net community benefit expense is true and correct.

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