

1 A bill to be entitled
2 An act relating to local tax referenda; amending s.
3 212.055, F.S.; prohibiting local government
4 discretionary sales surtax referenda from being held
5 during special elections; specifying the varying
6 percentage of electors voting in a referendum which is
7 required, depending on the type of election at which
8 the referendum is held, to adopt or amend a local
9 government discretionary sales surtax; providing an
10 effective date.

11
12 Be It Enacted by the Legislature of the State of Florida:

13
14 Section 1. Paragraph (c) of subsection (1), paragraph (a)
15 of subsection (2), paragraph (a) of subsection (3), subsections
16 (4) and (5), paragraph (a) of subsection (6), paragraph (a) of
17 subsection (7), and paragraph (b) of subsection (8) of section
18 212.055, Florida Statutes, are amended, and subsection (9) is
19 added to that section, to read:

20 212.055 Discretionary sales surtaxes; legislative intent;
21 authorization and use of proceeds.—It is the legislative intent
22 that any authorization for imposition of a discretionary sales
23 surtax shall be published in the Florida Statutes as a
24 subsection of this section, irrespective of the duration of the
25 levy. Each enactment shall specify the types of counties
26 authorized to levy; the rate or rates which may be imposed; the

27 maximum length of time the surtax may be imposed, if any; the
 28 procedure which must be followed to secure voter approval, if
 29 required; the purpose for which the proceeds may be expended;
 30 and such other requirements as the Legislature may provide.
 31 Taxable transactions and administrative procedures shall be as
 32 provided in s. 212.054.

33 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 34 SURTAX.—

35 (c) The proposal to adopt a discretionary sales surtax as
 36 provided in this subsection and to create a trust fund within
 37 the county accounts shall be placed on the ballot in accordance
 38 with law and must be approved in a referendum as set forth in
 39 subsection (9) ~~at a time to be set at the discretion of the~~
 40 ~~governing body.~~

41 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

42 (a)1. The governing authority in each county may levy a
 43 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 44 of the surtax shall be pursuant to ordinance enacted by a
 45 majority of the members of the county governing authority and
 46 approved by ~~a majority of~~ the electors of the county, as set
 47 forth in subsection (9), voting in a referendum on the surtax.
 48 If the governing bodies of the municipalities representing a
 49 majority of the county's population adopt uniform resolutions
 50 establishing the rate of the surtax and calling for a referendum
 51 on the surtax, the levy of the surtax shall be placed on the
 52 ballot and shall take effect if approved by ~~a majority of the~~

53 electors of the county, as set forth in subsection (9), voting
54 in the referendum on the surtax.

55 2. If the surtax was levied pursuant to a referendum held
56 before July 1, 1993, the surtax may not be levied beyond the
57 time established in the ordinance, or, if the ordinance did not
58 limit the period of the levy, the surtax may not be levied for
59 more than 15 years. The levy of such surtax may be extended only
60 by approval of ~~a majority of~~ the electors of the county, as set
61 forth in subsection (9), voting in a referendum on the surtax.

62 (3) SMALL COUNTY SURTAX.—

63 (a) The governing authority in each county that has a
64 population of 50,000 or fewer ~~less~~ on April 1, 1992, may levy a
65 discretionary sales surtax of 0.5 percent or 1 percent. The levy
66 of the surtax shall be pursuant to ordinance enacted by an
67 extraordinary vote of the members of the county governing
68 authority if the surtax revenues are expended for operating
69 purposes. If the surtax revenues are expended for the purpose of
70 servicing bond indebtedness, the surtax shall be approved by ~~a~~
71 ~~majority of~~ the electors of the county, as set forth in
72 subsection (9), voting in a referendum on the surtax.

73 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

74 (a)1. The governing body in each county the government of
75 which is not consolidated with that of one or more
76 municipalities, which has a population of at least 800,000
77 residents and is not authorized to levy a surtax under
78 subsection (5), may levy, pursuant to an ordinance either

79 approved by an extraordinary vote of the governing body or
 80 conditioned to take effect only upon approval by ~~a majority vote~~
 81 of the electors of the county, as set forth in subsection (9),
 82 voting in a referendum, a discretionary sales surtax at a rate
 83 that may not exceed 0.5 percent.

84 2. If the ordinance is conditioned on a referendum, a
 85 statement that includes a brief and general description of the
 86 purposes to be funded by the surtax and that conforms to the
 87 requirements of s. 101.161 shall be placed on the ballot by the
 88 governing body of the county. The following questions shall be
 89 placed on the ballot:

90 FOR THE. . . .CENTS TAX

91 AGAINST THE. . . .CENTS TAX

92 3. The ordinance adopted by the governing body providing
 93 for the imposition of the surtax shall set forth a plan for
 94 providing health care services to qualified residents, as
 95 defined in subparagraph 4. Such plan and subsequent amendments
 96 to it shall fund a broad range of health care services for both
 97 indigent persons and the medically poor, including, but not
 98 limited to, primary care and preventive care as well as hospital
 99 care. The plan must also address the services to be provided by
 100 the Level I trauma center. It shall emphasize a continuity of
 101 care in the most cost-effective setting, taking into
 102 consideration both a high quality of care and geographic access.
 103 Where consistent with these objectives, it shall include,
 104 without limitation, services rendered by physicians, clinics,

105 community hospitals, mental health centers, and alternative
 106 delivery sites, as well as at least one regional referral
 107 hospital where appropriate. It shall provide that agreements
 108 negotiated between the county and providers, including hospitals
 109 with a Level I trauma center, will include reimbursement
 110 methodologies that take into account the cost of services
 111 rendered to eligible patients, recognize hospitals that render a
 112 disproportionate share of indigent care, provide other
 113 incentives to promote the delivery of charity care, promote the
 114 advancement of technology in medical services, recognize the
 115 level of responsiveness to medical needs in trauma cases, and
 116 require cost containment including, but not limited to, case
 117 management. It must also provide that any hospitals that are
 118 owned and operated by government entities on May 21, 1991, must,
 119 as a condition of receiving funds under this subsection, afford
 120 public access equal to that provided under s. 286.011 as to
 121 meetings of the governing board, the subject of which is
 122 budgeting resources for the rendition of charity care as that
 123 term is defined in the Florida Hospital Uniform Reporting System
 124 (FHURS) manual referenced in s. 408.07. The plan shall also
 125 include innovative health care programs that provide cost-
 126 effective alternatives to traditional methods of service
 127 delivery and funding.

128 4. For the purpose of this paragraph, the term "qualified
 129 resident" means residents of the authorizing county who are:

130 a. Qualified as indigent persons as certified by the

131 authorizing county;

132 b. Certified by the authorizing county as meeting the
 133 definition of the medically poor, defined as persons having
 134 insufficient income, resources, and assets to provide the needed
 135 medical care without using resources required to meet basic
 136 needs for shelter, food, clothing, and personal expenses; or not
 137 being eligible for any other state or federal program, or having
 138 medical needs that are not covered by any such program; or
 139 having insufficient third-party insurance coverage. In all
 140 cases, the authorizing county is intended to serve as the payor
 141 of last resort; or

142 c. Participating in innovative, cost-effective programs
 143 approved by the authorizing county.

144 5. Moneys collected pursuant to this paragraph remain the
 145 property of the state and shall be distributed by the Department
 146 of Revenue on a regular and periodic basis to the clerk of the
 147 circuit court as ex officio custodian of the funds of the
 148 authorizing county. The clerk of the circuit court shall:

149 a. Maintain the moneys in an indigent health care trust
 150 fund;

151 b. Invest any funds held on deposit in the trust fund
 152 pursuant to general law;

153 c. Disburse the funds, including any interest earned, to
 154 any provider of health care services, as provided in
 155 subparagraphs 3. and 4., upon directive from the authorizing
 156 county. However, if a county has a population of at least

157 800,000 residents and has levied the surtax authorized in this
158 paragraph, notwithstanding any directive from the authorizing
159 county, on October 1 of each calendar year, the clerk of the
160 court shall issue a check in the amount of \$6.5 million to a
161 hospital in its jurisdiction that has a Level I trauma center or
162 shall issue a check in the amount of \$3.5 million to a hospital
163 in its jurisdiction that has a Level I trauma center if that
164 county enacts and implements a hospital lien law in accordance
165 with chapter 98-499, Laws of Florida. The issuance of the checks
166 on October 1 of each year is provided in recognition of the
167 Level I trauma center status and shall be in addition to the
168 base contract amount received during fiscal year 1999-2000 and
169 any additional amount negotiated to the base contract. If the
170 hospital receiving funds for its Level I trauma center status
171 requests such funds to be used to generate federal matching
172 funds under Medicaid, the clerk of the court shall instead issue
173 a check to the Agency for Health Care Administration to
174 accomplish that purpose to the extent that it is allowed through
175 the General Appropriations Act; and

176 d. Prepare on a biennial basis an audit of the trust fund
177 specified in sub-subparagraph a. Commencing February 1, 2004,
178 such audit shall be delivered to the governing body and to the
179 chair of the legislative delegation of each authorizing county.

180 6. Notwithstanding any other provision of this section, a
181 county shall not levy local option sales surtaxes authorized in
182 this paragraph and subsections (2) and (3) in excess of a

183 combined rate of 1 percent.

184 (b) Notwithstanding any other provision of this section,
 185 the governing body in each county the government of which is not
 186 consolidated with that of one or more municipalities and which
 187 has a population of fewer ~~less~~ than 800,000 residents, may levy,
 188 by ordinance subject to approval by ~~a majority of~~ the electors
 189 of the county, as set forth in subsection (9), voting in a
 190 referendum, a discretionary sales surtax at a rate that may not
 191 exceed 0.25 percent for the sole purpose of funding trauma
 192 services provided by a trauma center licensed pursuant to
 193 chapter 395.

194 1. A statement that includes a brief and general
 195 description of the purposes to be funded by the surtax and that
 196 conforms to the requirements of s. 101.161 shall be placed on
 197 the ballot by the governing body of the county. The following
 198 shall be placed on the ballot:

199 FOR THE. . . .CENTS TAX

200 AGAINST THE. . . .CENTS TAX

201 2. The ordinance adopted by the governing body of the
 202 county providing for the imposition of the surtax shall set
 203 forth a plan for providing trauma services to trauma victims
 204 presenting in the trauma service area in which such county is
 205 located.

206 3. Moneys collected pursuant to this paragraph remain the
 207 property of the state and shall be distributed by the Department
 208 of Revenue on a regular and periodic basis to the clerk of the

209 circuit court as ex officio custodian of the funds of the
 210 authorizing county. The clerk of the circuit court shall:

- 211 a. Maintain the moneys in a trauma services trust fund.
- 212 b. Invest any funds held on deposit in the trust fund
 213 pursuant to general law.
- 214 c. Disburse the funds, including any interest earned on
 215 such funds, to the trauma center in its trauma service area, as
 216 provided in the plan set forth pursuant to subparagraph 2., upon
 217 directive from the authorizing county. If the trauma center
 218 receiving funds requests such funds be used to generate federal
 219 matching funds under Medicaid, the custodian of the funds shall
 220 instead issue a check to the Agency for Health Care
 221 Administration to accomplish that purpose to the extent that the
 222 agency is allowed through the General Appropriations Act.
- 223 d. Prepare on a biennial basis an audit of the trauma
 224 services trust fund specified in sub-subparagraph a., to be
 225 delivered to the authorizing county.

226 4. A discretionary sales surtax imposed pursuant to this
 227 paragraph shall expire 4 years after the effective date of the
 228 surtax, unless reenacted by ordinance subject to approval by ~~a~~
 229 ~~majority of the electors of the county,~~ as set forth in
 230 subsection (9), voting in a subsequent referendum.

231 5. Notwithstanding any other provision of this section, a
 232 county shall not levy local option sales surtaxes authorized in
 233 this paragraph and subsections (2) and (3) in excess of a
 234 combined rate of 1 percent.

235 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined
236 in s. 125.011(1) may levy the surtax authorized in this
237 subsection pursuant to an ordinance either approved by
238 extraordinary vote of the county commission or conditioned to
239 take effect only upon approval by ~~a majority vote of the~~
240 electors of the county, as set forth in subsection (9), voting
241 in a referendum. In a county as defined in s. 125.011(1), for
242 the purposes of this subsection, "county public general
243 hospital" means a general hospital as defined in s. 395.002
244 which is owned, operated, maintained, or governed by the county
245 or its agency, authority, or public health trust.

246 (a) The rate shall be 0.5 percent.

247 (b) If the ordinance is conditioned on a referendum, the
248 proposal to adopt the county public hospital surtax shall be
249 placed on the ballot in accordance with subsection (9) ~~law at a~~
250 ~~time to be set at the discretion of the governing body.~~ The
251 referendum question on the ballot shall include a brief general
252 description of the health care services to be funded by the
253 surtax.

254 (c) Proceeds from the surtax shall be:

255 1. Deposited by the county in a special fund, set aside
256 from other county funds, to be used only for the operation,
257 maintenance, and administration of the county public general
258 hospital; and

259 2. Remitted promptly by the county to the agency,
260 authority, or public health trust created by law which

261 administers or operates the county public general hospital.

262 (d) Except as provided in subparagraphs 1. and 2., the
263 county must continue to contribute each year an amount equal to
264 at least 80 percent of that percentage of the total county
265 budget appropriated for the operation, administration, and
266 maintenance of the county public general hospital from the
267 county's general revenues in the fiscal year of the county
268 ending September 30, 1991:

269 1. Twenty-five percent of such amount must be remitted to
270 a governing board, agency, or authority that is wholly
271 independent from the public health trust, agency, or authority
272 responsible for the county public general hospital, to be used
273 solely for the purpose of funding the plan for indigent health
274 care services provided for in paragraph (e);

275 2. However, in the first year of the plan, a total of \$10
276 million shall be remitted to such governing board, agency, or
277 authority, to be used solely for the purpose of funding the plan
278 for indigent health care services provided for in paragraph (e),
279 and in the second year of the plan, a total of \$15 million shall
280 be so remitted and used.

281 (e) A governing board, agency, or authority shall be
282 chartered by the county commission upon this act becoming law.
283 The governing board, agency, or authority shall adopt and
284 implement a health care plan for indigent health care services.
285 The governing board, agency, or authority shall consist of no
286 more than seven and no fewer than five members appointed by the

287 county commission. The members of the governing board, agency,
288 or authority shall be at least 18 years of age and residents of
289 the county. No member may be employed by or affiliated with a
290 health care provider or the public health trust, agency, or
291 authority responsible for the county public general hospital.
292 The following community organizations shall each appoint a
293 representative to a nominating committee: the South Florida
294 Hospital and Healthcare Association, the Miami-Dade County
295 Public Health Trust, the Dade County Medical Association, the
296 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
297 County. This committee shall nominate between 10 and 14 county
298 citizens for the governing board, agency, or authority. The
299 slate shall be presented to the county commission and the county
300 commission shall confirm the top five to seven nominees,
301 depending on the size of the governing board. Until such time as
302 the governing board, agency, or authority is created, the funds
303 provided for in subparagraph (d)2. shall be placed in a
304 restricted account set aside from other county funds and not
305 disbursed by the county for any other purpose.

306 1. The plan shall divide the county into a minimum of four
307 and maximum of six service areas, with no more than one
308 participant hospital per service area. The county public general
309 hospital shall be designated as the provider for one of the
310 service areas. Services shall be provided through participants'
311 primary acute care facilities.

312 2. The plan and subsequent amendments to it shall fund a

313 defined range of health care services for both indigent persons
314 and the medically poor, including primary care, preventive care,
315 hospital emergency room care, and hospital care necessary to
316 stabilize the patient. For the purposes of this section,
317 "stabilization" means stabilization as defined in s.
318 397.311(41). Where consistent with these objectives, the plan
319 may include services rendered by physicians, clinics, community
320 hospitals, and alternative delivery sites, as well as at least
321 one regional referral hospital per service area. The plan shall
322 provide that agreements negotiated between the governing board,
323 agency, or authority and providers shall recognize hospitals
324 that render a disproportionate share of indigent care, provide
325 other incentives to promote the delivery of charity care to draw
326 down federal funds where appropriate, and require cost
327 containment, including, but not limited to, case management.
328 From the funds specified in subparagraphs (d)1. and 2. for
329 indigent health care services, service providers shall receive
330 reimbursement at a Medicaid rate to be determined by the
331 governing board, agency, or authority created pursuant to this
332 paragraph for the initial emergency room visit, and a per-member
333 per-month fee or capitation for those members enrolled in their
334 service area, as compensation for the services rendered
335 following the initial emergency visit. Except for provisions of
336 emergency services, upon determination of eligibility,
337 enrollment shall be deemed to have occurred at the time services
338 were rendered. The provisions for specific reimbursement of

339 emergency services shall be repealed on July 1, 2001, unless
340 otherwise reenacted by the Legislature. The capitation amount or
341 rate shall be determined prior to program implementation by an
342 independent actuarial consultant. In no event shall such
343 reimbursement rates exceed the Medicaid rate. The plan must also
344 provide that any hospitals owned and operated by government
345 entities on or after the effective date of this act must, as a
346 condition of receiving funds under this subsection, afford
347 public access equal to that provided under s. 286.011 as to any
348 meeting of the governing board, agency, or authority the subject
349 of which is budgeting resources for the retention of charity
350 care, as that term is defined in the rules of the Agency for
351 Health Care Administration. The plan shall also include
352 innovative health care programs that provide cost-effective
353 alternatives to traditional methods of service and delivery
354 funding.

355 3. The plan's benefits shall be made available to all
356 county residents currently eligible to receive health care
357 services as indigents or medically poor as defined in paragraph
358 (4) (d).

359 4. Eligible residents who participate in the health care
360 plan shall receive coverage for a period of 12 months or the
361 period extending from the time of enrollment to the end of the
362 current fiscal year, per enrollment period, whichever is less.

363 5. At the end of each fiscal year, the governing board,
364 agency, or authority shall prepare an audit that reviews the

365 budget of the plan, delivery of services, and quality of
366 services, and makes recommendations to increase the plan's
367 efficiency. The audit shall take into account participant
368 hospital satisfaction with the plan and assess the amount of
369 poststabilization patient transfers requested, and accepted or
370 denied, by the county public general hospital.

371 (f) Notwithstanding any other provision of this section, a
372 county may not levy local option sales surtaxes authorized in
373 this subsection and subsections (2) and (3) in excess of a
374 combined rate of 1 percent.

375 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

376 (a) The school board in each county may levy, pursuant to
377 resolution conditioned to take effect only upon approval by a
378 ~~majority vote of the electors of the county,~~ as set forth in
379 subsection (9), voting in a referendum, a discretionary sales
380 surtax at a rate that may not exceed 0.5 percent.

381 (7) VOTER-APPROVED INDIGENT CARE SURTAX.—

382 (a)1. The governing body in each county that has a
383 population of fewer than 800,000 residents may levy an indigent
384 care surtax pursuant to an ordinance conditioned to take effect
385 only upon approval by ~~a majority vote of the electors of the~~
386 county, as set forth in subsection (9), voting in a referendum.
387 The surtax may be levied at a rate not to exceed 0.5 percent,
388 except that if a publicly supported medical school is located in
389 the county, the rate shall not exceed 1 percent.

390 2. Notwithstanding subparagraph 1., the governing body of

391 any county that has a population of fewer than 50,000 residents
392 may levy an indigent care surtax pursuant to an ordinance
393 conditioned to take effect only upon approval by ~~a majority vote~~
394 ~~of~~ the electors of the county, as set forth in subsection (9),
395 voting in a referendum. The surtax may be levied at a rate not
396 to exceed 1 percent.

397 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

398 (b) Upon the adoption of the ordinance, the levy of the
399 surtax must be placed on the ballot by the governing authority
400 of the county enacting the ordinance. The ordinance will take
401 effect if approved by ~~a majority of~~ the electors of the county,
402 as set forth in subsection (9), voting in a referendum held for
403 such purpose. The referendum shall be placed on the ballot of a
404 regularly scheduled election. The ballot for the referendum must
405 conform to the requirements of s. 101.161.

406 (9) DATES FOR REFERENDA; VOTER APPROVAL THRESHOLDS.—A
407 referendum to adopt or amend a local government discretionary
408 sales surtax under this section may not be held during a special
409 election. A referendum under this section held at a presidential
410 preference primary election or at a primary election, as defined
411 in s. 97.021, requires the approval of at least 60 percent of
412 the voters voting on the ballot question for passage. A
413 referendum under this section held at a general election, as
414 defined in s. 97.021, requires the approval of a majority of the
415 voters voting on the ballot question for passage.

416 Section 2. This act shall take effect July 1, 2017.